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TRANSLATION

OF THE

NEW CUSTOMS TARIFF

OF

SPAIN,

WITH

COMPARISON OF THE DUTIES LEVIABLE UNDER THE TARIFF IN FORCE PRIOR TO THE 1ST JULY 1906.

Presented to both Houses of Parliament by Command of His Majesty.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., FETTER LANE, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
OLIVER AND BOYD, EDINBURGH; or
E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

1906.

[Cd. 3066.] *Price* 5½*d.*

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EXPLANATORY NOTE.

In publishing this translation of the new Spanish Customs tariff as applicable to imports into Spain from countries entitled to most-favoured-nation treatment, the Board of Trade desire to direct attention to the following points:—

1. The tariff as contained in the following pages was approved by Royal Decree of the 23rd June (published on the 28th), and came into force on the 1st July 1906.
2. In accordance with the law dated the 20th March last, promulgating the bases on which the revision of the former tariff was to proceed, it was enacted that all duties are to be levied in gold instead of in silver as hitherto. This provision is, of course, by itself equivalent to an increase in the tariff rates.
3. The new tariff rates of duty quoted in this Return are those of the "Second Column," *i.e.*, the minimum rates—these being applicable to the merchandise of the United Kingdom*).
4. In the case of a few articles specified in the Spanish Conventions of 1892 with the Netherlands, and of 1904 with Norway (both of which are still in operation) rates lower than those of the "Second Column" of the new tariff have been established, and cannot be increased while the Conventions referred to remain in force. These "conventional" rates, which are in all cases indicated in this Return, are applicable to imports into Spain from the United Kingdom equally with imports from the Netherlands and Norway.
5. It is understood that the Spanish Government have in contemplation the negotiation of new Commercial Treaties with several other countries. Any reductions from the rates of the new tariff which may be conceded to other countries as a result of such negotiations will be extended to imports from the United Kingdom.
6. At the present moment, in consequence of the failure of negotiations between Spain and Italy, and between Spain and Switzerland, imports into Spain from Italy and Switzerland are being subjected to the "First Column," or maximum rates, of the new Spanish tariff. These rates are, in most instances, considerably higher than the rates quoted in this Return.
7. The present Return takes no account of certain concessions accorded by Spain to Portugal exclusively under the Treaty of 1893.
8. Special attention is directed to Schedule III. on page 40, containing particulars of the *entrepôt* surtaxes leviable on products of extra-European origin transhipped in a European port; also to Appendix I., containing numerous important explanatory notes relating to various items of the tariff; and to Appendix II., containing the provisions of the new tariff relating to the dutiable weight of merchandise and the Customs treatment of packings and coverings.
9. The figures (in brackets) appended to various tariff headings in the text of the Return refer to the explanatory notes in Appendix I.

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* The United Kingdom is entitled to most-favoured-nation treatment in Spain by virtue of an Exchange of Notes of 1894, and this arrangement can only be terminated on six months' notice.

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Board of Trade,
July 1906.

Translation of the New Spanish Customs Tariff; with Comparison of the Rates of Duty levied under the Old Tariff.

SCHEDULE I.—Import Duties.

[NOTE.—*The letter g placed against the rates of duty stated in the column of new duties indicates that the duty is to be levied on the* gross *weight. In all other cases duty is levied on the* actual net *weight, except where official tare allowances are stated, when the duty is levied on the* gross weight less the tare allowance. (*See Appendix II.*)]

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class I.—Stones, Earths, Minerals, Glasswares, and Ceramic Products.				
	Group I.—Stones and Earths employed in Building, Arts, and Industry:		Pesetas.	Pesetas (gold).	£ s. d.
1	Marble, jasper, alabaster and other natural or artificial stones suitable for working, in the rough or in pieces rough dressed, squared and prepared for shaping, provided the thickness of the same exceeds 20 centimetres -	100 kilogs.	1.75	1.20	Cwt. 0 0 5·86
2	Ditto, of all kinds, cut into slabs, flags, steps, and tiles, up to 20 centimetres inclusive in thickness, not polished -	,,	12.00	8.00	,, 0 3 3
3	Ditto, in slabs, flags, steps, and tiles, polished, engraved, chiselled or glazed - - - - - - - -	,,		15.00	,, 0 6 1¼
4	Ditto, rough dressed, in baths, sinks, chimneys, statues, and other articles weighing over 25 kilogs. - -	,,	30.00* 15.00†	12.00	,, 0 4 10½
5	The same articles worked, polished, chiselled, or with ornaments of other materials - - - - -	,,		30.00	,, 0 12 2
6	The same articles rough dressed, neither polished nor chiselled, weighing 25 kilogs. or less - - -	,,		35.00	,, 0 14 3
7	The same articles worked, polished, chiselled or with ornaments of other materials - - - - -	,,		120.00	,, 2 8 8
8	Lime of all kinds, cement, and puzzolana. [*See Note on p.* 42.] - - - - - -	,,	0.20	0.50*g*	,, 0 0 ·2·44
9	Other stones and earths employed in arts and industry, including gypsum in lumps or in powder. [*See Note on p.* 42.] - - - - - -	,,	0.20	0.20*g*	,, 0 0 1
10	Gypsum, manufactured into articles of all kinds - -	,,	Dutiable as earthenware, *see below.*	20.00*g*	,, 0 8 2
11	Mica in sheets or worked, even combined with other materials - - - - - - - -	,,	0.20‡	70.00	,, 1 8 10
12	Emery or sand paper or cloth - - -	,,	10.85	50.00	,, 1 0 4
13	Asbestos, unmanufactured - - - - - -	,,	0.20	1.50*g*	,, 0 0 7·32
14	Asbestos in sheets, with or without admixture of other materials - - - - - -	,,	0.20	20.00	,, 0 8 2
15	Ditto, manufactured into machine packing, tissues or other articles, with or without admixture of other materials -	,,	15.00	45.00	,, 0 18 3½
	Group II.—Mineral Fuel:				
16	Coal (1) - - - - - -	1,000 kilogs.	2.50	3.50*g*	Ton 0 2 10¼
17	Coke and briquettes (1) - - - - - -	,,		4.00*g*	,, 0 3 3

* Sculptures, reliefs, vases, &c. † Other articles, polished or not ‡ Mica in sheets.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class I.—Stones, Earths, Minerals, Glasswares, and Ceramic Products—*cont.*				
	Group III.—Schists, bitumens, and products thereof:		Pesetas.	Pesetas (gold).	£ s. d.
18	Tar, mineral pitch, and unrefined creosote, and asphalts, bitumens, and schists - - - -	100 kilogs.	0.40	0.20*g*	Cwt. 0 0 1
19	Tarred cardboard, felts, and tissues, sanded or not - -	,,	0.40*	8.25	,, 0 3 4¼
	Petroleum and mineral oils, which leave, on distillation at 300° C., residues to the amount of—				
20	More than 80 per cent. (2). [*See Schedule III.*] -	,,	30.00	30.00	,, 0 12 2
21	From 20 to 80 per cent. inclusive (2). [*See Schedule III.*]	,,	25.00	25.00	,, 0 10 2
22	Less than 20 per cent. (2). [*See Schedule III.*] - -	,,	37.00	37.00	,, 0 15 0
23	Oleonaphtha, mineral lubricating oils, vaseline, and mixtures of these products with animal or vegetable oils or fats (3) - - - - -	,,	50.00	40.00	,, 0 16 3
24	Benzine, gasoline, and other similar products - -	,,	75.00	60.00	,, 1 4 5
	Group IV.—Ores:				
25	Ores, including natural phosphates of lime - -	1,000 kilogs.	0.25	0.25*g*	Ton 0 0 2·44
	Group V.—Crystal and Glassware:				
26	Hollow glass, uncoloured, in bottles, flasks, demijohns, and other receptacles, blown or moulded, not cut or ground in any manner [*See Note on p.* 43.] - -	100 kilogs.	10.00	7.00§	Cwt. 0 2 10¼
27	Ditto, coloured, in the same articles, uncut, bottles and flasks ground, and syphons for aerated waters - -	,,	10.00	30.00§	,, 0 12 2
28	Glass, crystal and half-crystal, without colouring, engraving, cutting or ornamentation of any kind, in articles of all kinds not specially mentioned in other numbers. [*See Note on p.* 43.] - - - -	,,	50.00	40.00‖	,, 0 16 3
29	Ditto, coloured, cut, engraved, or decorated (4) - -	,,	50.00	65.00‖	,, 1 6 5
30	Glass for pavements and sky-lights, glass roof-tiles and similar articles, provided the thickness be greater than 12 millim. - - - - -	,,	10.00	8.00§	,, 0 3 3
31	Plate and sheet glass and crystal, curved or not, from 4 to 12 millim. inclusive in thickness, coloured or not, plain or with relief work - - - -	,,	35.00† 45.00‡	45.00¶	,, 0 18 4
32	Glass, ribbed, frosted, with relief work, and wired glass (*vidrio armado*) up to 4 millim. inclusive in thickness (5) - - - - -	,,		25.00¶	,, 0 10 2
33	Window glass and crystal, up to 4 millim. inclusive in thickness, whether chamfered, curved, or coloured or not; also stained window-glass - - -	,,		25.00¶	,, 0 10 2
34	Sensitised photographic plates and stereotype plates -	,,	35.00	50.00	,, 1 0 4
35	Glass and crystal, coated with quicksilver, silvered or nickelled (6) - - - - - - - -	,,	100.00	100.00	,, 2 0 8

* Cardboard or felt, tarred.
† Window glass and crystal in sheets.
‡ Mirror and cupboard glass; also wired glass from 4 to 12 mm. in thickness.
§ Tare allowance: 20 per cent.
‖ Tare allowance: cases, 30 per cent.; baskets or hampers, 20 per cent.
¶ Tare allowance: double cases, 30 per cent.; single cases, 20 per cent.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class I.—Stones, Earths, Minerals, Glasswares, and Ceramic Products—*cont.*				
	Group V.—Crystal and Glassware—cont.		Pesetas.	Pesetas (gold).	£ s. d.
36	Glass beads and drops, imitation precious stones, and other similar articles - - - - - -	Kilog.	0.50¶	1.00	Lb. 0 0 4·36
37	Glass and crystal statuettes, vases, flower vases, and similar ornaments, and spectacle, watch, and optical instrument glasses - - - - - - - -	,,	2.00	3.00	,, 0 1 1
	Group VI.—Earthenware (barro obrado), *chinaware* (loza) *and porcelain:*				
38	Tiles, bricks, and roofing-tiles, of common clay, baked, unglazed, for the construction of buildings (7) - -	100 kilogs.	3.50	2.00	Cwt. 0 0 9¾
39	Small tiles (*baldosines*) and mosaics of fine baked clay, glazed tiles and roofing tiles - - - -	,,	5.00	5.00	,, 0 2 0½
40	Kitchen utensils, jars, demijohns, tubes, and similar articles of common earthenware - - -	,,	5.00	6.00	,, 0 2 5¼
41	Bricks, pieces for furnaces, retorts and other similar fire-proof articles - - - - - - -	,,	3.50	2.00	,, 0 0 9¾
42	Chimneys, water-closets, filters, baths, tubes, and similar articles of fine earthenware, *grés*, chinaware or porcelain, employed in heating, in the drainage of houses, or as ornaments for buildings - - - - -	,,	37.50* 52.50†	24.00	,, 0 9 9
43	Services for the table, or for the toilet-table, and similar articles of the above-mentioned materials, glazed or unglazed, uncoloured or coloured or stamped in one colour only - - - - - - -	,,	37.50* 52.50† 200.00‡	30.00§	,, 0 12 2½
44	Ditto, with stamped impressions in more than one colour, paintings, gilt rims or other kinds of ornament - -	,,		50.00§	,, 1 0 4
45	Fine earthenware, *grés*, china, or porcelain, in figures, flowers, vases, raised work, flower-vases, and similar ornaments - - - - - - -	Kilog.	2.00	2.00	Lb. 0 0 8¾
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element.				
	Group I.—Gold, Silver, and Platinum:				
46	Gold jewellery, with or without pearls or stones, and the same precious stones, pearls, and beads, loose or unmounted (8) - - - - - -	Hectog.	25.00	25.00	Oz. troy 0 6 3
47	Silver jewellery, with or without pearls or stones (8) -	,,	3.50	5.00	,, 0 1 3
48	Gold, silver, and platinum manufactured into other articles, and in semi-manufactured jewellery (8) - -	,,	2.60	3.60	,, 0 0 10 8
49	Articles of common metals, gilt or silvered, or with incrustations of gold or silver, not expressly included in other numbers of this tariff (9) - - - -	Kilog.	1.75‖	5.00	Lb. 0 1 9¾
	Group II.—Iron and Steel, Unmanufactured:				
50	Iron cast in pigs - - - - - - -	100 kilogs.	2.00	1.40	Cwt. 0 0 6·83
51	Steel in lumps, and rough bars (*tochos*), and crude iron in rough bars (*tochos*) (10) - - - - - -	,,	5.00	3.25	,, 0 1 3¾

* Fine earthenware, china. † Porcelain. ‡ Toilet ornaments, liqueur sets, sweet dishes, &c.
§ Tare allowance: cases or barrels, 30 per cent.; baskets or hampers, 16 per cent.
‖ Except copper or brass articles, gilt or silvered: 2 *pesetas* 50 *cts.* per 100 kilogs. ¶ Glass beads.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates. £ s. d.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*		Pesetas.	Pesetas (gold)	
	Group II.—Iron and Steel, Unmanufactured—cont.				
52	Iron and steel in the form of waste articles (11) - -	100 kilogs.	1.35* / 2.00†	1.00	Cwt. 0 0 4·88
53	Iron and steel rails weighing 25 kilogs. or more per metre -	,,	6.00	4.20	,, 0 1 8½
54	Ditto, ditto, weighing less than 25 kilogs. per metre, and grooved rails for tramways - - - -	,,	6.00	5.60	,, 0 2 3¼
55	Iron or steel bars, not polished, of any section (12) - -	,,	9.50	6.40	,, 0 2 7¼
56	Iron plates, more than 5 millim. in thickness (12) - -	,,	10.70‡ / 13.00§	7.20	,, 0 2 11¼
57	Ditto, from 1 to 5 millim. in thickness -	,,		8.00	,, 0 3 3
58	Ditto, less than 1 millim. in thickness - - -	,,		10.00	,, 0 4 0¾
59	Iron and steel plates, polished, engraved, galvanized, coated with lead, perforated, indented, corrugated or worked in any other manner, but not manufactured; and polished bars (13) - - - - - -	,,	16.00	12.00	,, 0 4 10½
60	Ditto, coated with tin, including tin plate, not manufactured	,,	20.00	14.00**	,, 0 5 8½
61	Hoop iron and hoop steel, not polished, from 1 to 3 millim. inclusive in thickness and up to 160 millim. wide -	,,	13.00	9.00	,, 0 3 8
62	Ditto, and elastic hoop iron, not polished or coated with other materials, less than 1 millim. in thickness - -	,,		12.00	,, 0 4 10½
	Group III.—Manufactures of Wrought or Cast Iron and Steel:				
	A.—Cast Iron.				
63	Tubes of cast iron more than 10 millim. in thickness (14) -	,,	5.00	5.00	,, 0 2 0½
64	Ditto, ditto, up to 10 millim. inclusive (14) - -	,,	8.00	7.00	,, 0 2 10¼
65	Ditto, ditto, galvanized - - - -	,,	Not stated	8.00	,, 0 3 3
66	Parts for the fitting of the above-mentioned tubes - -	,,	,,	8.50	,, 0 3 5½
67	Columns of cast iron - - - -	,,	5.00	4.00	,, 0 1 7½
	All other kinds of cast iron and steel goods, neither turned, adjusted nor polished:				
68	Weighing more than 100 kilogs. (15) - -	,,	8.50‖ / 17.50¶	10.00	,, 0 4 0¾
69	Weighing from 25 to 100 kilogs. (15) - -	,,		12.00	,, 0 4 10½
70	Weighing from 1 to 25 kilogs. (15) - -	,,		16.00	,, 0 6 6
71	Weighing less than 1 kilog. (15) - -	,,		20.00	,, 0 8 1½
	B.—Articles of Iron, Wrought and Stamped.				
72	Straight axles, neither turned, adjusted, nor polished, for carriages and carts of all kinds - -	,,	10.00	7.00	,, 0 2 10¼
73	Ditto, turned, adjusted or polished - - -	,,		8.00	,, 0 3 3
74	Bent axles and crank axles - - - -	,,	16.00	16.00	,, 0 6 6
75	Iron and steel wheels, weighing more than 100 kilogs., for locomotives and railway and tramway carriages and wagons, whether mounted on axles or not (16) - -	,,	10.00	13.00	,, 0 5 3½

* Scraps of malleable iron or steel. † Old broken iron. ‡ 3 millimetres or more in thickness.
§ Less than 3 millimetres in thickness. ‖ Common manufactures of cast iron. ¶ Fine manufactures.
** Tare allowance: cases, 20 per cent. (when imported in other receptacles, the duty is leviable on the net weight).

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*				
	Group III.—Manufactures of Wrought or Cast Iron and Steel—cont.				
	B.—Articles of Iron, Wrought and Stamped—*cont.*			Pesetas (gold).	£ s. d.
76	Other wheels, iron and steel blocks, and component parts of wheels and blocks (16) - - - -	100 kilogs.	*See below*, pp. 10–12.	18.00	Cwt. 0 7 4
77	Springs and buffers, not of wire, for all kinds of carriages -	„		11.00	„ 0 4 $5\frac{3}{4}$
78	Chains and cables of iron and steel, with links more than 10 millim., inclusive, in thickness - - -	„		11.00	„ 0 4 $5\frac{3}{4}$
79	Ditto, ditto, with links from 2 to 10 millim thick, exclusive - - - - - - -	„		20.00	„ 0 8 2
80	Ties, tie-beams, fishplates and connecting pieces, casters and other objects for the permanent way of railways and tramways, including those of the Decauville and similar systems - - - - - -	„	*See below*, pp. 10–12.	7.00	„ 0 2 $10\frac{1}{4}$
81	Railway points of iron and steel, and separate parts of the same - - - - - - - -	„		13 00	„ 0 5 $3\frac{1}{2}$
82	Turntables, transhipment cars, signalling apparatus, and other similar articles - - - - - -	„		12.00	„ 0 4 $10\frac{1}{2}$
83	Iron or steel pipes, wrought or drawn, or simply bent, not exceeding 45 millim. in diameter - - -	„		13.00	„ 0 5 $3\frac{1}{2}$
84	Ditto, ditto, of 45 millim. and upwards in diameter -	„		16.00	„ 0 6 6
85	Parts for fitting the above-mentioned pipes - -	„		25.00	„ 0 10 2
86	Iron and steel frames for tenders, railway carriages and wagons, casks, chimneys, water tanks, boilers not for machinery, and similar articles of iron and steel plates riveted - - - - - -	„	*See below*, pp. 10–12.	12.50	„ 0 5 1
87	Large pieces of iron and steel composed of bars or of bars and the sheet metal belonging to them, with rivets and screws; also the foregoing articles not riveted, pierced and cut to measure for bridges, frames of houses and other buildings and riveted tubes - - -	„		17.00	„ 0 6 11
88	Barrels, not smoothed, for firearms legally allowed -	„		75.00	„ 1 10 6
89	Wrought or stamped articles weighing more than 100 kilogs., for whatever purpose destined, with the exception of pieces of machinery, polished or not, and articles expressly included in other headings of the tariff -	„		17.00	„ 0 6 11
90	Ditto, ditto, up to 100 kilogs. in weight, inclusive, ditto - - - - - - - -	„		22.00	„ 0 8 $11\frac{1}{4}$
	C.—Wire.				
91	Iron or steel wire, 5 millim. or more thick, whatever may be the shape of their section, not polished, nor dipped in other metals (17) - - - -	„	*See below*, pp. 10–12.	7.00	„ 0 2 $10\frac{1}{4}$
92	Ditto, ditto, polished or dipped in other metals, except gold or silver (17) - - - - - -	„		10.00	„ 0 4 $0\frac{3}{4}$
93	Ditto, from 1 to 5 millim. in thickness, exclusive, whether polished or dipped in other metals (except gold or silver) or not (17) - - - - -	„		11.00	„ 0 4 $5\frac{3}{4}$

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*				
	Group III.—Manufactures of Wrought or Cast Iron and Steel—cont.				
	C.—Wire—*cont.*			Pesetas (gold).	£ s. d.
94	Iron or steel wire, less than 1 millim. thick (17) - -	100 kilogs.	*See below*, pp. 10–12.	15.00	Cwt. 0 6 1
95	Wire rope of iron or steel, including those having a mixture of other materials - - - -	,,		24.00	,, 0 9 9
96	Netting, fences, barbed wire and springs of iron or steel wire; also gauze of iron or steel wire, if the thickness of the latter exceeds 1 millim. - - -	,,		18.00	,, 0 7 4
97	Gauze of iron or steel wire up to 1 millim. thick, inclusive, provided that there are not more than 40 threads per square centimetre therein (18). [*See Appendix I.*] -	,,		30.00	,, 0 12 2½
98	Ditto, ditto, having more than 40 threads per square centimetre (18). [*See Appendix I.*] - - -	,,		90.00	,, 1 16 7
	D.—Hardware.				
99	Rivets, clench nails and hooks - - - -	,,	*See below*, pp. 10–12.	15.00	,, 0 6 1¼
100	Screws and bolts, more than 10 millim. thick, and nuts and washers therefor. [*See Note on p.* 43.] - -	,,		15.50	,, 0 6 4
101	Screws and bolts from 5 to 10 millim. thick, and nuts and washers therefor. [*See Note on p.* 43.] - -	,,		32.00	,, 0 13 0
102	Screws and bolts up to 5 millim. inclusive in thickness, and nuts and washers therefor. [*See Note on p.* 43.] -	,,		38.00	,, 0 15 5½
103	Horseshoe nails - - - - - -	,,		25.00	,, 0 10 2
104	Nails, hooknails, staples, and tacks, including French nails, more than 1 millim. thick, not polished nor ornamented in any way - - - - - -	,,		20.00	,, 0 8 2
105	Ditto, with polished heads or composed of other materials -	,,		30.00	,, 0 12 2½
106	Mortice locks, bolts, padlocks, and keys for the same, not composed of other metals as to any of their parts - -	,,		60.00	,, 1 4 5
107	Ditto, with parts composed of other metals - -	,,		75.00	,, 1 10 6
108	Fittings for doors, windows, vehicles, and furniture, not polished nor with parts of other materials not mentioned elsewhere - - - - - -	,,		30.00	,, 0 12 2½
109	Ditto, polished or with parts of other materials - -	,,		50.00	,, 1 0 4
110	Kitchen ranges, stoves, caloriferes, and other similar apparatus, ornamented or not with other materials -	,,		27.00	,, 0 11 0
111	Coffers and safes of iron or steel for the custody of valuables, or for other uses, with or without parts composed of other metals - - - -	,,	*See below*, pp. 10–12.	48.00	,, 0 19 6½
112	Balconies, gratings, and balustrades of iron or steel, fully finished - - - - - - -	,,		28.00	,, 0 11 4
113	Beds and other domestic furniture and utensils of iron or steel (except kitchen utensils and domestic utensils made of sheet metal) without parts of other metals; also component parts of such furniture and utensils - -	,,		35.00	,, 0 14 3

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New	English Equivalents of New Rates.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*				
	Group III.—Manufactures of Wrought or Cast Iron and Steel—cont.				
	D.—Hardware—*cont.*				
14	Beds and other domestic furniture and utensils (other than kitchen utensils), formed of tubes of iron or steel coated with brass or nickel; also component parts of the same, and the tubes, even imported separately - -	100 kilogs.	*See below*, pp. 10–12.	Pesetas (gold). 45.00	£ s. d. Cwt. 0 18 3½
15	Beds, of iron and steel, with parts composed of other metals, or ornamented with other materials - -	,,		50.00	,, 1 0 4
16	Tools, for sawing, rasping, or filing, with or without handles - - - - - - - -	,,		50.00	,, 1 0 4
17	Ditto, for piercing, planing, or cutting, with or without handles (19) - - - - -	,,		25.00	,, 0 10 2
18	Ditto, other, with or without handles, and weighing more than 1 kilog. - - - - - -	,,		20.00	,, 0 8 2
19	Ditto, other, weighing not more than 1 kilog. - -	,,		30.00	,, 0 12 2½
	E.—Small Wares.				
20	Springs of iron and steel of a thickness of 1 millim. or less, polished, covered or not with other materials; and clock springs - - - - - - - -	100 kilogs.	*See below*, pp. 10–12.	75.00	Cwt. 1 10 6
21	Irons (for ironing clothes, &c.) - - -	,,		20.00	,, 0 8 2
22	Needles for sewing and embroidering, pens, fish-hooks, springs and parts of watches, and similar articles. [*See Note* (19) *and preceding Note on p.* 43.] - - -	Kilog.		3.00	Lb. 0 1 1
23	Kitchen utensils of iron or steel, cast, neither polished nor coated in any way - - - - -	100 kilogs.		10.00	Cwt. 0 4 0¾
24	Ditto, polished, galvanised, tinned, enamelled, or coated with other metals - - - -	,,		20.00	,, 0 8 2
25	Kitchen and domestic utensils, manufactured from sheet iron or steel, neither polished, tinned, galvanised, nor enamelled	,,		45.00	,, 0 18 3½
26	Ditto, polished, enamelled, or tinned, including those of tin-plate - - - - - - -	,,		80.00	,, 1 12 6
27	Tin-plate, die-stamped, lithographed, or painted in sheets -	,,		30.00	,, 0 12 2½
28	Frames for umbrellas and parasols, without handles or ornaments of other materials; also separate parts of same	,,		36.00	,, 0 14 7½
29	Ditto, with handles or ornaments of other materials - -	,,		45.00	,, 0 18 3½
30	Table knives, carvers, razors, penknives, and handles for same (19) - - - - - - -	Kilog.		2.00	Lb. 0 0 8¾
31	Scissors for sewing or toilet purposes (19) - -	,,		3.00	,, 0 1 1
32	Pins, plain, also wire nails of 1 millim. or less in thickness	,,		1.50	,, 0 0 6½
33	Pins and hairpins partly composed of other materials (except gold and silver) - - - -	,,		2.00	,, 0 0 8¾

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*				
	Group III.—Manufactures of Wrought or Cast Iron and Steel—cont.				
	E.—Small Wares—*cont.*			Pesetas (gold).	£ s. d.
134	Clasps, hooks, chains, of 2 millim. or less in thickness, buckles and other similar articles, with or without parts of other metals, for the manufacture of trinkets - -	Kilog.	*See below.*	1.00	Lb. 0 0 4·3
135	Ditto, for personal use, with or without parts or coating of other metals, except gold or silver - -	,,		4.00	,, 0 1 5½
136	All other articles of hardware not comprised in the foregoing numbers, and hairpins not ornamented - -	100 kilogs.		50.00	Cwt. 1 0 4
	F.—Arms.				
137	Side arms and finished parts of the same (20) - -	Kilog.		4.50	Lb. 0 1 7½
138	Firearms, short-barrelled, and finished parts of same (20) -	,,		8.00	,, 0 2 10¾
139	Other firearms of the permitted kinds, and finished parts of the same (20) - - - - - -	,,		20.00	,, 0 7 3

The Classification and Rates of Duty under the Old Tariff were as follows:—

[*Note.—The rates shown in this statement were those contained in the ordinary tariff. There was, however, under the former Customs régime, a schedule of special reduced rates of duty for certain kinds of railway material, for which see p. 164 of the "Foreign Import Duties Return" (Cd. 2797).*]

No. in Old Tariff.	*Classification in Old Tariff.*	*Minimum Rates of Duty under Old Customs Tariff.*	
	Iron Castings :—*		*Pesetas.*
28	*Cast iron, in pigs; and old broken iron* - - - -	*100 kilogs.*	*2.00*
29	*Ditto, in columns, without work of adjustment and not polished, and in tubes of 10 millims. or more in thickness* - -	,,	*5.00*
30	*Ditto, in tubes of less than 10 millims. in thickness* - -	,,	*8.00*
31	*Lubricating boxes for wagons and carriages* - - -	,,	*8.25*
32	*Cast iron, in common manufactures* - - - -	,,	*8.50*
33	*Ditto, in fine manufactures, i.e., polished, coated with porcelain, or with ornamentation of other metals* - - -	,,	*17.50*
	Iron, malleable, forged or rolled, and steel :—		
34	*Scraps of malleable iron or steel†* - - - - -	,,	*1.35*
35	*Steel in ingots, and iron in rough bars (tochos)‡* - -	,,	*5.00*

* *Articles of malleable cast iron shall pay the duties leviable on manufactures and articles of wrought iron.*

† *Old rails, connecting plates, axles, files, iron and steel, and springs, and in general all useless pieces of iron or steel are included in this number.*

‡ *By "iron in rough bars" ("tochos") is understood rough wrought iron in lumps or prisms, and round iron, or iron in any other form, containing dross or slag. Wrought iron containing dross has an unequal and rough surface. Wrought iron in lumps or prisms, not containing dross, will pay duty as iron in bars. In cases of doubt, this class of iron will be submitted for examination to the "School of Mines," which will determine its classification.*

No. in Old Tariff.	Classification in Old Tariff.	Minimum Rates of Duty under Old Customs Tariff.	
	Iron Castings—cont.		*Pesetas.*
36	*Fine crucible steel, in bars, hoops, and sheets** - - -	100 kilogs.	25.00
37	*Wrought iron and steel rails* - - - - -	,,	6.00
38	*Wrought iron and steel, in bars of all kinds* - - -	,,	9.50
39	*Wrought iron and steel, in tires and wheels weighing more than 100 kilogs., for locomotives and railway carriages; fish plates, chairs and sleepers; straight axles and springs* - -	,,	10.00
40	*Wrought iron or steel wheels of 100 kilogs. or less, for carriages and wagons* - - - - - - -	,,	18.50
41	*Wrought iron or steel, in bent axles and winches* - -	,,	16.00
42	*Wrought iron and steel, in sheets of a thickness of 3 millims. or more, including galvanised sheets*† - - - -	,,	10.70
43	*Wrought iron and steel, in sheets less than 3 millims. in thickness, and hoop iron, including galvanised sheets*† - - -	,,	13.00
44	*Iron and steel in sheets, cold rolled, corrugated, or perforated, not galvanised*‡ - - - - - -	,,	16.00
[84]	*Ditto, ditto, nickelled* - - - - - -	,,	25.00
45	*Iron and steel, in rough pieces, neither turned, adjusted, nor polished, weighing 25 kilogs. or more each piece*§ - -	,,	12.50
46	*Iron and steel, in pieces weighing less than 25 kilogs., and horse shoes*§ - - - - - - - -	,,	19.00
47	*Ditto, in tubes of all kinds, including those galvanised or covered with sheet brass* - - - - -	,,	24.00
48	*Ditto, in barrels, not finished, for portable fire-arms* - -	Kilog.	1.00
49	*Ditto, in screws, nuts, bolts, and rivets*‖ - - -	100 kilogs.	21.00
50	*Ditto, in nails, screw nails with grooved heads, hook nails, and tacks*‖ - - - - - - - - -	,,	25.00
	Nails for upholsterers, even if gilt or silvered (while the Swiss-Spanish Commercial Treaty remains in force) - -	,,	20.00
51	*Wrought iron and steel, in files and other fine tools, for the use of artisans, &c.* - - - - - - - -	,,	55.00
52	*Iron and steel wire of $\frac{43}{100}$ of a millim. up to 1 centim. in diameter, or from No. 30 to P.P. Paris standard*¶ - - -	,,	12.00
53	*Ditto, ditto, of $\frac{42}{100}$ to $\frac{3}{100}$ of a millim. in diameter, or from No. 8 to No. 50 of the French "Carcasse" standard*¶ - -	,,	16.00
54	*Iron and steel wire gauze, not worked, having up to 20 warp threads to the inch** - - - - - -	,,	25.00

* *Crucible steel is distinguished from bars and other pieces of iron or common steel by its bright and clean edges; the surface is very smooth, of a bluish colour, and darker than that of iron, and its fracture shows a dark close grain. This steel is generally imported in the shape of round, square, octagonal, triangular, or flat bars.*

† *By "hoop iron" ("flejes") is understood flat bands of iron of a thickness of less than 3 millim. and a width not exceeding 160 millim.*

‡ *Common sheet iron may be distinguished from polished sheet iron by scales of oxide of iron detaching themselves when one of the corners is doubly bent; this does not occur with polished sheet iron.*

§ *Rough pieces of iron or steel, neither turned, adjusted nor polished, even if intended for machinery, shall pay duty under No. 45 or No. 46 according to weight.*

‖ *By screw nails with grooved heads are understood those for the adjustment of which the use of a hand-brace or screw-wrench is necessary. Other screws, with or without nuts, pay duty under No. 49.*

¶ *By wire is understood any metal thread, whatever the shape of its transverse section may be, which can be passed through the English gauge; when the section is not cylindrical the number of the Tariff embracing the smallest diameter of the section shall be applied. As regards cylindrical wire, that from $\frac{43}{100}$ millim. up to 1 centim. in diameter shall pay under No. 52 and all others under No. 53.*

No. in Old Tariff.	Classification in Old Tariff.	Minimum Rates of Duty under Old Customs Tariff.	
	Iron Castings—cont.		*Pesetas.*
55	*Ditto, not worked, of more than 20 warp threads to the inch** -	*Kilog.*	*1.00*
56	*Iron and steel wire, manufactured into cables, barbed fence wire, springs for furniture, Paris nails, and similar articles* - -	*100 kilogs.*	*18.75*
57	*Wrought iron or steel anchors, chains for vessels, machines, and capstans; axles, tires, springs for carriages (other than railway carriages and tramcars), switches, signal discs, &c.* - -	„	*13.00*
58	*Wrought iron and steel in large pieces, composed of bars or of bars and plates secured by bolts or rivets; and the same unriveted, bored and cut to measure, for bridges, framework, and other constructions, water tanks, and similar manufactures for industrial purposes, and frames for railway carriages and wagons* - - - - - -	„	*17.00*
59	*Iron, in other kinds of ordinary manufactures in which sheet iron predominates, whether coated with lead, tin, or zinc, or painted or varnished, or not* - - - - - -	„	*32.00*
60	*Similar manufactures of iron or steel, fine,* i.e., *polished, coated with porcelain, or with ornamentation of other metals; also bedsteads of iron tubes covered with sheet brass* - -	„	*36.00*
	Household utensils of wrought iron or steel, enamelled or coated with porcelain (except office requisites and scientific instruments) while the Swiss-Spanish Commercial Treaty remains in force -	„	*20.00*
61	*Iron and steel in other common manufactures in which sheet iron does not predominate, whether coated with lead, tin, or zinc, or painted or varnished, or not* - - - -	„	*25.00*
62	*Similar manufactures, fine, i.e., polished, coated with porcelain, or with ornamentation of other metals* - - - -	„	*30.00*
63	*Tin plate, not manufactured* - - - -	„	*20.00*
64	*Ditto, manufactured* - - - - - -	„	*50.00*
65	*Needles, pins, pens, pieces for watches, hooks and eyes, and other similar articles* - - - - -	*Kilog.*	*3.00*
66	*Knives, carving knives, pocket knives, razors and penknives* -	„	*1.50*
67	*Scissors for dressmakers* - - - - - -	„	*2.25*
68	*Side-arms, and pieces for the same* - - -	„	*2.00*
69	*Small fire-arms, such as pistols and revolvers and barrels and other pieces for the same*† - - - - -	„	*5.00*
70	*Portable muzzle-loading fire-arms, and detached parts thereof*† -	„	*3.00*
71	*Portable breech-loading fire-arms, and detached parts thereof*† -	„	*20.00*

* *For the application of the duty under this number only the warp threads comprised in each Spanish inch of 23 millims. are counted.*
† *In order that parts of fire-arms may pay according to these numbers, they must be polished and bear external file-marks.*

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*		Pesetas.	Pesetas (gold).	£ s. d.
	Group IV.—Copper and Alloys thereof (21) :				
140	Copper shell or cement, also copper matté - -	100 kilogs.	0.50	0.90	Cwt. 0 0 4·39
141	Copper of first fusion, also copper, bronze and brass in slabs, ingots and scrap - - - -	„	*12.50 †22.50 ‡10.00	16.50	„ 0 6 8½
142	Copper in bars of a thickness exceeding 1 millim. -	„	22.50	25.00	„ 0 10 2
143	Wire of copper, bronze, or brass of a thickness of 1 to 10 millim. inclusive, without any covering of textile fibres - - - - -	„	40.00	28.50	„ 0 11 7
144	Ditto, of less than 1 millim. in thickness, without any covering of textile fibres - - - -	„		30.00	„ 0 12 2½
145	Copper, bronze, and brass in sheets - - -	„	35.00	30.00	„ 0 12 2½
146	Ditto, coated with other metals, also sheets of other copper alloys, except alloys with nickel and cobalt - -	„	35.00¶¶	40.00	„ 0 16 3
147	Copper, bronze, and brass tubes - - -	„	58.00	42.00	„ 0 17 1
148	Copper, bronze, and brass nails, tacks, rivets, screws, and the like - - - - - - - -	„	35.00§	75.00	„ 1 10 6
149	Copper, bronze, and brass, semi-manufactured or simply cast articles weighing more than 5 kilogs. - -	„	58.00‖	55.00	„ 1 2 4
150	The same, weighing 5 kilogs. or less - - -	„	Not specified.	80.00	„ 1 12 6
151	Gauze of copper, brass, or bronze wire, unwrought, containing less than 40 threads to the centimetre - -	„	¶ 75.00	80.00	„ 1 12 6
152	The same, 40 threads and upwards per centimetre - -	„	200.00 **	150.00	„ 3 1 0
153	Pins and hairpins of copper or of copper alloy, not ornamented in any way . - - - -	Kilog.	§§ 3.00	2.50	Lb. 0 0 11
154	The same, with embellishments or parts composed of other materials (except gold or silver) - - -	„		3.00	„ 0 1 1
155	Clasps, hooks, buckles, and the like, with or without coating of other metals, for the manufacture of articles of dress -	„	§§ 3.00	2.00	„ 0 0 8¾
156	The same, to be worn on the person, with or without parts composed of other materials or coating of other metals (except gold or silver) - - - -	„	1.25 ††	5.00	„ 0 1 9¾
157	Articles of table service and domestic ornaments of copper or of copper alloy, neither nickelled, gilt, nor silvered -	„	†† 1.25	4.00	„ 0 1 5½
158	The same, nickelled, gilt, or silvered (9) - - -	„	2.50 ‡‡	6.00	„ 0 2 2¼
159	Other articles of copper or of copper alloy, neither ornamented nor comprising parts composed of other materials (except iron or steel) - - - - -	100 kilogs.	†† 125.00	100.00	Cwt. 2 0 8
160	The same, ornamented or comprising parts composed of other materials (except iron or steel) - -	„	250.00 ‡‡	150.00	„ 3 1 0

* Copper of first fusion and old copper. † Copper and brass in ingots and old brass. ‡ Bronze, unwrought.
§ Nails. ‖ Copper and brass in large pieces, semi-manufactured, such as kettle bottoms, &c.
¶ Up to 100 warp threads to 23 millim. ** Over 100 warp threads to 23 millim.
†† Manufactures of copper, bronze, brass or copper alloys, varnished or not, even nickelled.
‡‡ Manufactures of copper and copper alloys, gilt or silvered. §§ Hooks (*corchetes*)
¶¶ Sheets of copper or brass, nickelled. Gilt or silvered sheets paid 250 *pesetas* per 100 kilogs.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class II.—Metals, and all Manufactures containing Metal as a Prime Element—*cont.*		Pesetas.	Pesetas. (gold).	£ s. d.
	Group V.—Other Metals and Alloys thereof (22):				
161	Aluminium, in lumps or ingots - - - -	100 kilogs.	25.00	15.00	Cwt. 0 6 1¼
162	Aluminium, in bars, sheets, tubes, or wire - -	„	25.00	37.50	„ 0 15 3
163	Aluminium, and alloys thereof, wrought into articles of domestic use - - - - - -	Kilog.	2.00	3.00	Lb. 0 1 1
164	Aluminium, wrought into other articles - -	„	2.00	4.00	„ 0 1 5½
165	Tin, in ingots - - - - - -	100 kilogs.	11.00	9.00	Cwt. 0 3 8
166	Tin, in sheets - - - - - -	„	22.00*	22.00*	„ 0 8 11¼
	„ capsules for bottles - - - - -	„	15.00*	15.00*	„ 0 6 1¼
	„ other manufactures - - - - -	„	1.60† 37.50‡ 125.00§ 175.00‖	80.00	„ 1 12 6
167	Nickel and cobalt, unwrought - - -	„	25.00	20.00	„ 0 8 1½
168	The same, and alloys thereof, in bars, sheets, tubes, or wire - - - - - - -	„	25.00	50.00	„ 1 0 4
169	The same, wrought into other articles - -	Kilog.	2.00	10.00	Lb. 0 3 7½
170	Lead in pigs, lumps, sheets, balls, shot, and scrap -	100 kilogs.	1.60†	2.00	Cwt. 0 0 9·70
171	Lead, in sheets, balls and shot - - -	„		4.50	„ 0 1 10
172	The same, in tubes and wire - - - -	„		6.00	„ 0 2 5¼
173	The same, wrought into other articles, also alloys of lead and antimony manufactured into type and other printing accessories - - - - -	„	37.50‡	40.00	„ 0 16 3
174	Zinc, in bars, lumps, cakes, and scrap - - -	„	5.00	5.00	„ 0 2 0½
175	The same, in sheets, nails, and wire - - -	„	15.00¶	15.00	„ 0 6 1¼
176	The same, in manufactured articles, varnished or not -	„	26.00	45.00	„ 0 18 3½
177	The same, in articles, silvered, gilt, nickelled, or coated with copper (9) - - - - - -	„	125.00§ 175.00†	150.00	„ 3 1 0
178	All other common metals and alloys thereof, unwrought -	„	1.60†	10.00	„ 0 4 0¾
179	The same, wrought - - - -	„	37.50‡ 125.00§ 175.00‖	65.00	„ 1 6 5
	Class III.—Substances employed in Pharmacy, Perfumery, and Chemical Industries.				
	Group I.—Simple Drugs:				
180	Coco-nut and palm oils, other solid oils, and oleine [*See Schedule* III.] - - - - - -	100 kilogs.	8.00	8.00*g*	„ 0 3 3
181	Other vegetable oils, except olive oil (23) - - -	„	23.00	27.00*g*	„ 0 11 0
182	Barks, woods, and roots for tanning and dyeing - -	„	0.25	0.16*g*	„ 0 0 0·78

* These rates are applicable as long as the Convention with the Netherlands remains in force.
† Metals and alloys not specially mentioned, in sheets, lumps, nails, tubes, &c.
‡ Manufactures of metals and alloys not specially mentioned, whether varnished or not.
§ Articles of common metals, not elsewhere specified in the Tariff, nickelled or coated with cobalt. ‖ Ditto, gilt or silvered.
¶ Except zinc sheets *nickelled*, 25 *pesetas* per 100 kilogs.; *coated with copper or brass*, 10 *pesetas* per 100 kilogs.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class III.—Substances employed in Pharmacy, Perfumery, and Chemical Industries—*cont.*				
	Group I.—Simple Drugs—cont.		Pesetas.	Pesetas (gold).	£ s. d.
183	Sesamum seed, linseed and other oleaginous seeds, including copra or coco-nut kernels - - -	100 kilogs.	1 00	1.00*g*	Cwt. 0 0 4·88
184	Colophony, vegetable pitch, and other similar resinous products - - - - - -	"	4.50	5.25*g*	" 0 2 1½
185	Vegetable products employed exclusively in medicine, not specially mentioned in other numbers - - -	"	25.00	21.00	" 0 8 6½
186	Others not separately classified - - -	"	15.00	15.00	" 0 6 1¼
187	Licorice extract - - - - -	"	40.00	40.00*g*	" 0 16 3
188	Products of the animal kingdom employed in medicine -	"	3.00	5.60	" 0 2 3¼
	Cod-liver oil (refined) for medicinal use (whilst the Convention with Norway remains in force) - -	"	2.00	2.00	" 0 0 9·76
	Group II.—Colours, dyes, and varnishes:				
189	Ochres and colouring earths for painting, including alumina, unground - - - - - -	"	0.10	0.10*g*	" 0 0 0·49
190	Ochres and colouring earths for painting, ground - -	"	0.10	0.65*g*	" 0 0 3·17
191	Natural or synthetic indigo [*See Schedule* III.] - -	"	15·00*	15·00*	" 0 6 1¼
	Cochineal - - - - - -	"	15·00	37.50	" 0 15 3
192	Vegetable dyeing extracts, liquid or solid, including garancine - - - - - -	"	5.00†	5.00*g*	" 0 2 0½
193	Spirit varnishes (24) - - - -	"	30.00	30.00*g*	" 0 12 2½
194	Other varnishes - - - - - -	"	30.00	30.00*g*	" 0 12 2½
195	Mineral colours, powdered or in lumps, and those prepared with water (25) - - - - - -	"	7.50	7.50*g*	" 0 3 0½
196	Colours prepared with oils, varnish, glue, or any other substance, liquid, in paste or solid (25) - -	"	25.60	25.00*g*	" 0 10 2
197	Writing inks - - - - - -	"	25·60	32.00*g*	" 0 13 0
198	Printing ink and boot creams and polishes - -	"	25.60‡	20.00*g*	" 0 8 1½
199	Colours derived from coal, and other artificial colours, in powder or crystals (26) - - - -	Kilog.	1.50	1.30	" 2 12 10
200	Ditto, in paste or liquid (26), (27) - - -	"	0.50	0.50	" 1 0 4
	Group III.—Chemical and Pharmaceutical Products:				
201	Mineral fertilisers, except superphosphates of lime and Thomas' slag, sulphate of potash, of iron, or of ammonia, nitrate of potash or of soda, chloride of potash and Strassfurth salts, except kieserite - - -	100 kilogs.	0.10¶	0.10*g*	" 0 0 0·49
202	Superphosphates of lime and Thomas' slag - -	"	0.10	0.05*g*	" 0 0 0·24
203	Acetate of lime and pyrolignite of iron - - -	"	10.00§ / 1.50‖	2.70*g*	" 0 1 1¼
204	Aniline oil and hydrochlorate of aniline - -	"	10.00	4.50*g*	" 0 1 10

* These rates are applicable as long as the Convention with the Netherlands remains in force.
† Dyeing extracts. ‡ Inks. § Acetate of lime. ‖ Pyrolignite of iron
¶ Except mineral manures, 0.25 pesetas per 100 kilogs.; sulphate of iron, 1.50 pesetas per 100 kilogs.; nitrate of potash, 3·75 pesetas per 100 kilogs.; chloride of potash, 0.50 pesetas per 100 kilogs.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.			
	Class III.—Substances employed in Pharmacy, Perfumery, and Chemical Industries—*cont.*		Pesetas.	Pesetas (gold).	£	s.	d.	
	Group III.—Chemical and Pharmaceutical Products—cont.							
205	Acetic and pyroligneous acid - - - - -	100 kilogs.	0.50	0.50*g*	Cwt.	0	0	2
206	Citric and tartaric acids, and alkaline and terreous citrates and tartrates - - - - -	„	0.40	0.45	„	0	0	2
207	Hydrochloric and sulphuric acids - - - -	„	2.20	2.25*g*	„	0	0	11
208	Nitric acid - - - - - -	„	2.20	6.00*g*	„	0	2	5
209	Phenic acid, naphthaline, creoline, and other similar antiseptics - - - - - -	Kilog.	0.60*	0.60	„	1	4	5
210	Sulpholeic and other similar acids - - - -	100 kilogs.	10.00	12.00*g*	„	0	4	10
211	Mineral waters - - - - - -	Hectolitre	5.00†	15.00	Gall.	0	0	6
212	Albumen - - - - - - - -	100 kilogs.	12.00	52.50	Cwt.	1	1	4
213	Alums, sulphate, chloride, and acetate of alumina, aluminate of soda, sulphate of magnesia and kieserite - -	„	1.50‡	2.25	„	0	0	11
214	Anti-pyrine and similar products (28) - - -	Kilog.	30.00	4.00	Lb.	0	1	5
215	Sulphur, not ground - - - - -	100 kilogs.	1.25	1.80*g*	Cwt.	0	0	8
216	Sulphur, ground, also flowers of sulphur - -	„	1.25	3.00*g*	„	0	1	2
217	Alkaline carbonates, borates, and silicates; salts of ammonia, except sulphate of ammonia - -	„	3.80	3.00*g*	„	0	1	2
218	Calcium carbide (29) - - - - - -	„	30.00	30.00*g*	„	0	12	2
219	Chlorates of potassium and sodium and phosphoric acid -	Kilog.	0.25	0.25*g*	„	0	10	2
220	Chloroform - - - - - -	„	5.00	5.00	Lb.	0	1	9
221	Chloride of lime and chloride of calcium - - -	100 kilogs.	2.60§	3.00*g*	Cwt.	0	1	2
222	Chloride of sodium - - - - -	„	4.40	4.40*g*	„	0	1	9
223	Glue - - - - - - -	„	12.00	13.50	„	0	5	6
224	Insecticide compounds for remedying diseases of plants, including sulphate of copper - - -	„	1.00‖	0.50*g*	„	0	0	2
225	Ethers of all kinds - - - - - -	Kilog.	1.00	1.00	„	2	0	8
226	Phosphorus¶ - - - - - -	„	0.70	0.70	„	1	8	6
227	Gelatine for industrial purposes - - - - -	100 kilogs.	12.00	52.50	„	1	1	4
228	Glycerine - - - - - - - -	„	10.00	22.00*g*	„	0	8	11
229	Sealing wax of all kinds - - - - - -	Kilog.	0.20	0.40	„	0	16	3
230	Oxides of lead - - - - - - -	100 kilogs.	5.00	7.50*g*	„	0	3	0
231	Quinine and salts thereof - - - - - -	Kilog.	30.00	10.00**	Lb.	0	3	7
232	Other alkaloids and salts thereof - - - - -	„		15.00**	„	0	5	5

* Phenic acid and naphthaline. † Natural mineral waters. The duty on artificial mineral waters was 1 peseta per kilog.
‡ Alum.—The duty on acetate of alumina and aluminate of soda was 10 pesetas per 100 kilogs.
§ Chloride of lime. ‖ Sulphate of copper.
¶ The importation of all kinds of phosphorus, the manufacture and sale of which constitute a State monopoly, in accordance with Article 21 of the Budget Law of the 30th June 1892, is prohibited. Live phosphorus may be imported only by the corporation of manufacturers of phosphoric matches, in accordance with Article 50 of the Budget Law of 1895-6.
** The receptacles are dutiable separately, according to kind.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class III.—Substances employed in Pharmacy, Perfumery, and Chemical Industries—*cont.*				
	Group III.—Chemical and Pharmaceutical Products—cont.		Pesetas.	Pesetas (gold).	£ s. d.
233	Saccharin and similar products (28) - - -	Kilog.	16.00‖	16.00*	Lb. 0 5 10
234	Caustic soda and caustic potash - - - -	100 kilogs.	3.80	4.50*g*	Cwt. 0 1 10
235	Sulphate of soda, chloride and carbonate of magnesia, and sulphide of sodium - - - -	,,	0.50†	0.75*g*	,, 0 0 3·66
236	Other chemical products not specified - - -	,,	10.00	15.00*g*	,, 0 6 1¼
237	Pills, capsules, &c., for medicinal uses (30) - - -	Kilog.	2.00	3.00	Lb. 0 1 1
238	Medicinal wines (30) (31) - - - -	,,	1.00	2.50	,, 0 0 11
239	Medicines containing sugar, glucose, saccharine, and similar articles, without alcohol (30) - - -	,,	4.00	4.00	,, 0 1 5½
240	Ditto, containing alcohol, not specially tariffed (24) (30) -	,,	1.00	3.00	,, 0 1 1
241	Other pharmaceutical products (30) - - -	,,	1.00	2.00	,, 0 0 8¾
	Group IV.—Miscellaneous:				
242	Wheat or rice starch and maizena - - -	100 kilogs.	25.00	30.00	Cwt. 0 12 2½
243	Feculæ for industrial use, including potato starch - -	,,	2.00	2.40*g*	,, 0 0 11·71
	Duty whilst the Treaty with the Netherlands remains in force - - - - -	,,		2.00*g*	,, 0 0 9·76
244	Dextrine, senegaline, and prepared size - - -	,,	2.00	4.00*g*	,, 0 1 7½
	Duty applicable to *dextrine*, whilst the Treaty with the Netherlands remains in force - - -	,,	2.00	2.00*g*	,, 0 0 9 76
245	Animal wax, in lumps - - - -	,,	20.00	30.00*g*	,, 0 12 2½
246	Ditto, manufactured - - - -	,,	50.00	50.00	,, 1 0 4
247	Mineral and vegetable wax in lumps - - -	,,	40.00	35.00*g*	,, 0 14 3
248	Ditto, manufactured - - - -	,,	55.00	55.00	,, 1 2 4
249	Stearine and palmitine in lumps - - - -	,,	20.00	25.00*g*	,, 0 10 2
250	Ditto, manufactured - - - -	,,	50.00	45.00	,, 0 18 3½
251	Paraffin in lumps - - - -	,,	40.00	30.00*g*	,, 0 12 2½
252	Ditto, manufactured - - - -	,,	55.00	50.00	,, 1 0 4
253	Common soap (32) - - - -	,,	18·75	15.00	,, 0 6 1¼
254	Alcoholic perfumery (24) - - - -	Kilog.	2.50	4.00‡	Lb. 0 1 5½
255	Other perfumery, also essences (24) - - -	,,	2.50	2.40‡	,, 0 0 10½
256	Gunpowders, explosive compounds and fuses for mines (33) (34) - - - - -	,,	0.50	0.45	Cwt. 0 18 3½

* The receptacles are dutiable separately, according to kind. † Except sulphide of sodium.
‡ Tare allowance for perfumery contained in flasks or pots, the flasks or pots packed in cardboard or wooden cases, 25 per cent.
‖ Prohibited, except for medicinal purposes.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class IV.—Cotton and Manufactures thereof.		Pesetas.	Pesetas (gold).	£ s. d.
	Group I.—Raw Cotton and Cotton Yarns:				
257	Cotton, raw, ginned or not, and cotton waste - -	100 kilogs.	1.50	1.30*g*	Cwt. 0 0 6¼
258	Cotton, sterilized, absorbent, carbolised, and the like, unmanufactured or pressed - - - -	Kilog.	1.00*	0.50	Lb. 0 0 2·18
	Cotton yarn, single, unbleached, for weaving (35) :—				
259	Up to No. 15, English - - - - -	„	1.00† 1.50‡	0.50	„ 0 0 2·18
260	From No. 16 to No. 35, English - - -	„		0.75	„ 0 0 3·27
261	„ 36 „ 50, „ - - -	„		1.20	„ 0 0 5·23
262	„ 51 „ 75, „ - - -	„		1.60	„ 0 0 6·98
263	„ 76 „ 100, „ - - -	„		2.10	„ 0 0 9·15
264	„ 101 „ 125, „ - - -	„		2.70	„ 0 0 11·77
265	„ 126, English, and over - - -	„		3.00	„ 0 1 1
266	Cotton thread, of one or two strands, unbleached, bleached, or dyed, prepared for sewing, embroidery, or knitting -	„		2.00§	„ 0 0 8·71
267	Ditto, ditto, of three or more strands - - -	„	2.50	2.50§	„ 0 0 10·89
268	Cotton twine and cordage - - -	100 kilogs.	Not specified.	25.00	„ 0 0 1·09
	Note.—(i) Cotton yarns for weaving, unbleached, twisted, of two strands, shall pay the duty applicable to the finest strand, with a surtax of 20 per cent. (ii) Cotton yarns for weaving, unbleached, twisted, of three or more strands, shall pay the duty applicable to the finest strand, with a surtax of 25 per cent. (iii) Cotton yarns for weaving, bleached, glazed, or dyed, shall pay the duties applicable to the unbleached yarns, according to the number of threads, together with a surtax of 30 per cent. on the duty on the yarn when single.				
	Group II.—Tissues and Trimmings of Cotton:				
	Cotton tissues, plain or twilled, (‖), unbleached, bleached, or dyed, weighing more than 120 grammes per square metre, in the piece or in lengths :—				
269	Up to 20 threads - - - - -	Kilog.	3.00** 3.75††	1.75¶	Lb. 0 0 7·62
270	From 21 to 30 threads - - -	„		2.80¶	„ 0 1 0¼
271	31 threads and upwards - - - -	„		3.20¶	„ 0 1 1¾
	Ditto, ditto, weighing from 80 to 120 grammes inclusive per square metre :—				
272	Up to 20 threads - - - - -	„		2.60¶	„ 0 0 11·32
273	From 21 to 30 threads - - - -	„		3.50¶	„ 0 1 3¼
274	„ 31 „ 40 „ - - - -	„		3.90¶	„ 0 1 5
275	41 threads and upwards - - - -	„		4.20¶	„ 0 1 6¼

* Cotton prepared for medicinal use. Cotton wool washed, dried, and sterilised was dutiable as raw cotton.
† Cotton yarn of one or two strands, unbleached, bleached, or dyed, up to No. 35 inclusive.
‡ Cotton yarn of one or two strands, unbleached, bleached, or dyed, from No. 36 upwards.
§ Cotton thread on reels: tare allowance of 30 per cent. for the reels only.
‖ Under the former tariff, twilled tissues were dutiable as figured tissues.
¶ Net weight: the cylinders, boards, or sheets of cardboard on which the tissues are wrapped are free of duty.
** Plain close woven tissues, unbleached, bleached, or dyed, up to 25 threads inclusive.
†† Plain close woven tissues, unbleached, bleached or dyed, 26 threads and over.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class IV.—Cotton and Manufactures thereof—*cont.*				
	Group II.—Tissues and Trimmings of Cotton—cont.				
	Cotton tissues, plain or twilled, unbleached, bleached, or dyed, weighing less than 80 grammes per square metre (36) :—		Pesetas.	Pesetas (gold).	£ s. d.
276	Up to 20 threads - - - - -	Kilog.		3.75*	Lb. 0 1 4¼
277	From 21 to 30 threads - - - -	„		4.75*	„ 0 1 8¾
278	„ 31 „ 40 „ - - - -	„		6.20*	„ 0 2 3
279	41 threads and upwards - - - -	„		6.40*	„ 0 2 3¾
	Cotton tissues, plain or twilled, printed, or manufactured of dyed yarns, weighing more than 120 grammes per square metre, in the piece or in lengths (36) :—				
280	Up to 20 threads - - - - -	„		2.00*	„ 0 0 8·71
281	From 21 to 30 threads - - - -	„		3.25*	„ 0 1 2¼
282	31 threads and upwards - - - -	„		3.50*	„ 0 1 3¼
	Cotton tissues, plain or twilled, printed or manufactured of dyed yarns, weighing from 80 to 120 grammes inclusive per square metre (36) :—				
283	Up to 20 threads - - - - -	„		3.25*	„ 0 1 2¼
284	From 21 to 30 threads - - -	„	3.00† 3.75‡ 4.00§	4.00*	„ 0 1 5½
285	„ 31 „ 40 „ - - - -	„	3.70‖ 5.00¶	4.75*	„ 0 1 8¾
286	41 threads and upwards - - -	„		5.00*	„ 0 1 9¾
	Ditto, ditto, weighing less than 80 grammes per square metre (36) :—				
287	Up to 20 threads - - - - -	„		4.75*	„ 0 1 8¾
288	From 21 to 30 threads - - -	„		6.00*	„ 0 2 2¼
289	„ 31 „ 40 „ - - - -	„		6.25*	„ 0 2 3¼
290	41 threads and upwards - - -	„		7.00*	„ 0 2 6½
	Cotton tissues, figured in the loom, weighing per square metre :—				
291	More than 300 grammes - - - -	„		4.00	„ 0 1 5½
292	From 201 to 300 grammes - - -	„		5.00	„ 0 1 9¾
293	„ 151 „ 200 „ - - - -	„		6.00	„ 0 2 2¼
294	Up to 150 grammes - - - -	„		8.50	„ 0 3 1
295	Cotton tissues, quilted, with raised nap, and the like, including blankets and Turkish towels - - -	„	5.25**	4.00	„ 0 1 5½
296	Velveteens and other plush tissues, except carpets -	„	6.20	3.50	„ 0 1 3¼

* Net weight: the cylinders, boards, or sheets of cardboard on which the tissues are wrapped are free of duty.
† Plain close-woven tissues, unbleached, bleached, or dyed, containing up to 25 threads inclusive.
‡ Plain tissues containing 26 threads or more.
§ Printed tissues, and tissues twilled or figured in the loom containing up to 25 threads.
‖ Printed tissues and tissues twilled or figured in the loom containing 26 threads or more.
¶ Transparent tissues as muslins, batistes, cambrics, lawns and gauzes of any kind.
** Quiltings and piqués.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class IV.—Cotton and Manufactures thereof—*cont.*		Pesetas.	Pesetas (gold).	£ s. d.
	Group II.—Tissues and Trimmings of Cotton—cont.				
297	Cotton carpets - - - - - -	Kilog.	Dutiable as the tissue according to kind.	1.75	Lb. 0 0 7·62
298	Cotton tissues prepared for copying designs and for book-binding - - - - - - -	„		2.00	„ 0 0 8·71
299	Common cotton tissues stiffened with gum for linings and frames of hats - - - -	„	0.75	1.00	„ 0 0 4·3[illegible]
300	Cotton tulles, plain - - - - -	„	10.45	5.00	„ 0 1 9¾
301	Cotton tulles, figured, including crochet tissues and lace (*puntillas*) of all kinds - - - -	„	10.45* 13.50† 3.00‡	6.25	„ 0 2 3¼
302	Knitted and netted tissues, in the piece, undershirts and drawers, sewn or not - - - - -	„	4.90	5.50	„ 0 2 0
303	Ditto, in any other form, including jackets (*cubre corses*) and lamp-shades (*manguitos*) - - -	„	6.35	7.00	„ 0 2 6½
304	Cotton trimmings, and ribbons up to 5 centimetres wide (37)	„	4.50§	3.00	„ 0 1 1
305	Wicks for lamps and candles - - - -	„	3.00	1.00	„ 0 0 4·3[illegible]
306	Cotton hunting and fishing nets, and hammocks of cotton net - - - - - -	„	Not separately mentioned.	1.20	„ 0 0 5·2[illegible]
	Note.—Ribbons exceeding 5 centimetres in width shall pay under the heading applicable to the corresponding tissue.				
	Class V.—Hemp, Flax, Pita Fibre, Jute, and other Vegetable Fibres, and Manufactures thereof.				
	[*Note.*—Under the old tariff, ramie *yarns* were dutiable as those of linen or hemp, but ramie *tissues* were dutiable as jute tissues.]				
	Group I.—Raw:				
307	Hemp, raw or hackled, including hemp tow - -	100 kilogs.	10.00	4.00*g*	Lb. 0 0 0·1[illegible]
308	Flax and ramie, raw or hackled, and tows thereof -	„	2.70‖ 1.00¶	2.70*g*	„ 0 0 0·1[illegible]
309	Jute, abaca, pita fibre, and other vegetable fibres, raw. [*See Schedule III.*] - - - -	„	1.00	1.00*g*	„ 0 0 0·0[illegible]
	Group II.—Yarns:				
	Yarn of hemp, linen or ramie:				
310	Up to No. 20 inclusive (38) - - -	„	45.00	35.00**	„ 0 0 1·[illegible]
311	From 21 to 50 inclusive (38) - - -	„	27.50	40.00**	„ 0 0 1·[illegible]
312	From 51 upwards (38) - - - -	„	27.50	50.00**	„ 0 0 2·[illegible]
	Yarn of jute and other vegetable fibres not specified:—				
313	Up to No. 10 inclusive (38) - - - -	„	10.50	11.00**	„ 0 0 0·[illegible]
314	From 11 to 20 inclusive (38) - - -	„	10.50†† 45.00‡‡	15.00**	„ 0 0 0·[illegible]
315	From 21 upwards (38) - - - - -	„	45.00	25.00**	„ 0 0 1·[illegible]

* Tulles. † Lace. ‡ Crochet lace, and "Nottingham Torchon." § Trimmings. ‖ Flax.
¶ Ramie. ** Tare allowance, 3 per cent. †† Up to No. 12. ‡‡ Of and above No. 13.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class V.—Hemp, Flax, Pita Fibre, Jute, and other Vegetable Fibres, and Manufactures thereof—*cont.*				
	Group II.—Yarns—cont.		Pesetas.	Pesetas (gold).	£ s. d.
316	Twisted thread of two or more strands, of vegetable fibres except cotton, unbleached, bleached, dyed or printed, weighing per 10 metres up to 5 grammes inclusive -	Kilog.	1.20	2.50*	Lb. 0 0 10·89
317	Thread, twine, cordage, and tackle of the same fibres, weighing per 10 metres from 5 to 50 grammes inclusive (39) - - - - - - - - -	100 kilogs.	20.80	30.00	„ 0 0 1·31
318	Ditto, weighing 51 grammes or over (39) - -	„	20.80	20.00	„ 0 0 0·87
	Group III.—Tissues and Trimmings:				
319	Tissues of linen, hemp, or ramie, whether or not having all the warp or all the weft of cotton, plain or twilled, up to 10 threads inclusive (36) - - - -	Kilog.	2.15† 2.50‡ 4.25§ 3.00‖	1.50	„ 0 0 6·54
320	Ditto, from 11 to 20 threads inclusive (36) - -	„		4.00	„ 0 1 5½
321	Ditto, „ 21 „ 35 „ „ (36) - -	„		8.00	„ 0 2 10¾
322	Ditto, „ 36 upwards (36) - - -	„		9.00	„ 0 3 3¼
323	The same tissues, figured, up to 20 threads inclusive (36) -	„		4.00	„ 0 1 5½
324	„ „ „ from 21 to 35 threads inclusive (36) - - - -	„		7.00	„ 0 2 6½
325	„ „ „ „ 36 threads upwards (36) -	„		10.00	„ 0 3 7½
326	Velvets and plush of linen, hemp, or ramie, whether or not with the warp or weft of cotton (36) - - -	„	¶	5.00	„ 0 1 9¾
327	Lace of linen, hemp, or ramie, ditto, ditto - -	„	31.25	12.50	„ 0 4 6½
328	Knitted or netted tissues of linen, hemp, or ramie -	„	11.45	7.00	„ 0 2 6½
329	Tissues, plain or twilled, of jute, manila hemp, agave, or other vegetable fibres except linen, hemp, or ramie, whether or not with all the warp or all the weft of cotton, up to 10 threads inclusive (36) - -	„	0.60** 2·25††	0.60	„ 0 0 2·61
330	Ditto from 11 to 20 threads inclusive (36) - -	„		1.50	„ 0 0 6·5
331	Ditto from 21 upwards (36) - - - -	„		3.00	„ 0 1 1
332	Tissues, figured, for upholstery and curtains, whether or not with all the warp or the weft of cotton, and rugs and bedspreads of the same - - - -	„		2.25	„ 0 0 9·8
333	The same tissues, figured, for other purposes - -	„		2.75	„ 0 1 0
334	Carpets of vegetable fibre, whether or not with all the ward or the weft of cotton - - - - -	„	2.00	1.50	„ 0 0 6·54
335	Trimmings, galloons, tapes, and ribbons, up to 5 centimetres wide, of linen, hemp, ramie, or other vegetable fibres, with or without admixture of cotton (37) - - -	„	4.50‡‡	3.50	„ 0 1 3¼

* Linen thread on reels: tare allowance of 30 per cent. for the reels only.
† Plain tissues of linen or hemp up to 10 threads. ‡ Plain tissues of linen or hemp, 11 to 24 threads.
§ Plain tissues of linen or hemp, 25 or more threads. ‖ Tissues of linen or hemp twilled or figured.
¶ Plushes (*felpas*) were dutiable as twilled or figured tissues (*see above*). ** Plain. †† Twilled or figured.
‡‡ Trimmings. Galloons, tapes and ribbons were dutiable as the tissues of which made.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class V.—Hemp, Flax, Pita Fibre, Jute, and other Vegetable Fibres, and Manufactures thereof—*cont.*				
	Group III.—Tissues and Trimmings—cont.		Pesetas.	Pesetas (gold).	£ s. d.
336	Hose, buckets, and other canvas articles, even containing admixture of cotton, or strengthened with wire, and coco-nut mats - - - - - -	Kilog.	2.15* 2.00†	1.00	Lb. 0 0 4·36
337	Nets of vegetable fibres, except cotton, for hunting and fishing, and netted hammocks of the same fibres - -	„	Dutiable as cordage, *see above.*	1.50	„ 0 0 6·54
	Class VI.—Wool, Horsehair, and other Hair, and Manufactures thereof.				
	Group I.—Raw:				
338	Hair of vicuna, angora, or cashmere goat, unwashed, washed, or dyed - - - - -	100 kilogs.	100 kilogs. 2.00	10.00*g*	„ 0 0 0·41
339	Hair of the rabbit, hare, beaver, and other similar hair, unwashed, washed, or dyed - - - -	Kilog.		1.00*g*	„ 0 0 4·36
340	Human hair, worked or unworked - - -	„		5.00*g*	„ 0 1 9¾
341	Other hair, including horsehair, unwashed, washed, or dyed - - - - -	100 kilogs.		20.00*g*	„ 0 0 0·87
342	Wool, common, unwashed (40) - - -	„	17.00	17.00*g*	„ 0 0 0·74
343	Wool, common, washed (40) - - -	„	45.00	40.00*g*	„ 0 0 1·74
344	Wool waste carded, whether or not the result of the working up of rags, and waste of woollen or worsted yarns (*barbas de estambre*) (41) - - -	„	80.00	50.00*g*	„ 0 0 2·19
345	Wool and hair combed or carded, undyed, including prepared rovings undyed, measuring less than 125 metres per kilog. - - - - -	„	80.00	80.00*g*	„ 0 0 3·48
346	Wool and hair combed or carded, dyed, including prepared rovings dyed, measuring less than 125 metres per kilog. -	„	100.00	100.00*g*	„ 0 0 4·35
	Group II.—Yarns:				
347	Yarns and thread of wool or hair, single, undyed—[*See Appendix I.*]:—				
348	Up to 50,500 metres per kilogramme - - -	Kilog.	2.50‡ 2.60§ 4.85‖	2.45	„ 0 0 10·67
349	From 50,501 to 70,500 „ - - -	„		2.70	„ 0 0 11·76
350	„ 70,501 per kilogramme - - -	„		3.00	„ 0 1 1
	The same, of two or more strands, undyed [*see Appendix I.*]	„		3.25	„ 0 1 2¼
	Note.—Dyed yarns and thread of wool or hair will pay the duty on the corresponding undyed yarns, together with a surtax of 20 per cent.				
	Group III.—Tissues:				
351	Carpets of wool or hair, with or without admixture of vegetable materials, the width of the piece being greater than 1·50 metres - - - - -	„	1.75	3.00	„ 0 1 1
352	The same, the width being 1·50 metres or less - -	„		2.25	„ 0 0 9·8

* Hose. † Coco-nut mats. ‡ Woollen and worsted yarns spun and twisted, raw or oiled.
§ Woollen and worsted yarns washed or bleached. ‖ Woollen and worsted yarns dyed.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class VI.—Wool, Horsehair, and other Hair, and Manufactures thereof—*cont.*				
	Group III.—Tissues—cont.		Pesetas.	Pesetas. (gold).	£ s. d.
353	Felt of wool or hair, with or without admixture of vegetable materials, for articles of dress or for the manufacture of hats - - - - -	Kilog.	1.50	2.50	Lb. 0 0 11
354	The same, for other purposes - - - -	,,		1.50	,, 0 0 6·54
355	Blankets of wool or hair, with or without admixture of vegetable materials, for beds or horses - - -	,,	4.45	3.50	,, 0 1 3¼
356	Travelling rugs of the same materials - - -	,,		4.50	,, 0 1 7½
	Tissues of pure wool, hair, or flock wool not specially mentioned in other numbers, weighing per square metre :—				
357	Not more than 150 grammes - - -	,,	6.00	12.00	,, 0 4 4¼
358	From 151 to 250 grammes inclusive - - -	,,	10.75* 6.00†	10.75	,, 0 3 10¾
359	,, 251 to 450 ,, ,, - - -	,,	10.75	9.00	,, 0 3 3
360	451 grammes or more - - - -	,,		7.50	,, 0 2 8¾
	The same, having all the warp or the weft of cotton or other vegetable textile fibres, weighing per square metre :—				
361	Not more than 150 grammes - - - -	,,	5.00	8.00	,, 0 2 11
362	From 151 to 250 grammes, inclusive - -	,,	6.50‡ 5.00§	7.00	,, 0 2 6½
363	,, 251 ,, 450 ,, ,, - - -	,,	6.50	5.50	,, 0 2 0
364	451 grammes or more - - - -	,,		4.50	,, 0 1 7½
365	Tissues of wool or hair for tapestry and curtains, also table-covers and counterpanes - - - -	,,	6.00* 5.00‡	5.00	,, 0 1 9¾
366	The same tissues, having all the warp or the weft of cotton or other vegetable fibres - - - -	,,		4.00	,, 0 1 5½
367	Astrakhans, plushes, and velvets, of wool or hair, even though mixed with cotton or other vegetable fibres -	,,	4.00	4.00	,, 0 1 5½
368	Knitted tissues of wool or hair, with or without admixture of cotton or other vegetable fibres, in the piece, undershirts, trousers, vests, and other similar garments -	,,	8.65	8.00	,, 0 2 11
369	The same in stockings, socks, gloves, round caps (*boinas*) and other articles - - - - -	,,	8.65	10.00	,, 0 3 7½
370	Tissues of wool or hair, netted tissues and laces of the same materials, with or without admixture of cotton or other vegetable fibres - - - - - -	,,	8.65	12.00	,, 0 4 4¼
371	Tissues of horsehair, with or without admixture of cotton or other vegetable fibres - - - -	,,	5.00	4.00	,, 0 1 5½

* Cloths of pure wool (*i.e.*, tissues weighing 200 grammes or more per square metre).
† All other tissues of pure wool, hair or waste wool.
‡ Cloths of wool (*i.e.*, tissues weighing 200 grammes or more per square metre) with warp or weft wholly of cotton.
§ All other tissues with the warp or weft wholly of cotton or other vegetable fibre.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class VI.—Wool, Horsehair, and other Hair, and Manufactures thereof—*cont.*		Pesetas.	Pesetas. (gold).	£ s. d.
	Group III.—Tissues—cont.				
372	Galloons, tapes, and braids of wool or hair, up to 5 centimetres broad, with or without admixture of vegetable fibres - - - - - - - -	Kilog.	Dutiable as tissue, *see above.*	5.00	Lb. 0 1 9¾
373	Other haberdashery of wool, with or without admixture of vegetable fibres. [*See Note* (37) *and following Note on p.* 45.] - - - - - -	,,	6.00	6.00	,, 0 2 2¼
	Class VII.—Silk and Manufactures thereof (42).				
	Group I.—Raw Silk:				
374	Silkworms' eggs - - - - - -	Kilog.	0.10	0.10*g*	,, 0 0 0·44
375	Silk cocoons and waste thereof - - -	,,		0.10*g*	,, 0 0 0·44
376	Floss silk, unmanufactured, whether combed, carded, dyed, bleached, or not - - - -	,,	0.15* 0.10†	0.15*g*	,, 0 0 0·65
	Group II.—Yarns—[*See Appendix II.*]:				
377	Silk, unbleached, spun, not twisted - - -	,,	0.25	0.25	,, 0 0 1·09
378	Silk, twisted, unbleached - - - -	,,	4.00	3.00	,, 0 1 1
379	Silk, twisted, boiled, bleached, or dyed - - -	,,	5.00	4.00	,, 0 1 5½
380	Floss silk and artificial silk, spun, neither twisted nor dyed	,,	0.25	0.15	,, 0 0 0·65
381	,, ,, twisted, of two or more strands, not dyed -	,,	2.00	2.00	,, 0 0 8·72
382	,, ,, dyed - - - - - -	,,	3.00	3.00	,, 0 1 1
	Group III.—Tissues:				
383	Tissues of silk, unbleached, neither dyed nor printed -	,,	17.50‡	9.00	,, 0 3 3¼
384	Do., dyed or printed - - - -	,,		14.00	,, 0 5 1
385	Tissues of boiled silk, with or without mixture of artificial silk, not elsewhere mentioned - - - -	,,		20.00	,, 0 7 3
386	Ditto, with mixture of floss silk, not elsewhere mentioned -	,,		15.00	,, 0 5 5½
387	Tissues of floss silk, not elsewhere mentioned - -	,,	12.50	12.00	,, 0 4 4¼
388	Velvet and plush of silk or floss silk - - -	,,	30.00	27.00	,, 0 9 9½
389	Tulle, lace and embroidery of silk or floss silk - -	,,	22.50	26.00	,, 0 9 5½
390	Knitted tissues of silk, floss silk, or artificial silk, in the piece or made up - - - - -	,,	25.00	25.00	,, 0 9 1
391	Velvet and plush of silk or floss silk with the whole warp or the whole woof of cotton or other vegetable fibre -	,,	20.00	15.00	,, 0 5 5½
392	Tissues of silk, floss silk, or artificial silk, with the whole warp or the whole woof of wool or hair - -	,,	12.50	15.00	,, 0 5 5½
393	Ditto., ditto., with the whole warp or woof of cotton or other vegetable fibres - - - - -	,,	8.00‡	11.00	,, 0 4 0
394	Trimmings of silk of all kinds, including corded silk for embroidery, galloons and ribbons, up to 5 centims. wide, with or without mixture of other textile fibres. [*See Note* (37), *and "Note to No.* 394," *on p.* 45.] - -	,,	12.50	10.00	,, 0 3 7½

* Combed or carded. † Other. ‡ Under Convention with Switzerland.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class VIII.—Paper and Manufactures thereof.		Pesetas.	Pesetas (gold).	£ s. d.
395	*Group I.:*—Pulp for papermaking, cuttings of paper and waste paper (43) - - - - -	100 kilogs.	1.00	0.75*g*	Cwt. 0 0 2·66
	Group II.—Paper in a crude condition:				
	Endless paper, white or coloured, not cut, satined or not, weighing per square metre :—				
396	Up to 20 grammes inclusive - - -	„	35.00	35.00	„ 0 14 3
397	From 21 to 40 grammes inclusive - - -	„	35.00* / 12.50†	22.50	„ 0 9 2
398	„ 41 to 50 „ „ - - -	„	12.50	8.75	„ 0 3 6¾
399	„ 51 to 100 „ „ - - -	„	27.50	22.50	„ 0 9 2
400	More than 100 grammes - - -	„		25.00	„ 0 10 2
401	Common packing paper, dyed in the pulp or not. [*See Note on p.* 45.] - - - -	„	10.85	10.85	„ 0 4 5
402	Thin paper, made of wet pulp, with or without designs, for wrapping fruit. [*See Note on p.* 45.] - - -	„	20.00	20.00	„ 0 8 1½
403	Other kinds of crude paper, not expressly mentioned in the Tariff - - - - -	„	40.00	54.00	„ 1 2 0
	Group III.—Prepared paper:				
404	White or coloured paper, of any weight, cut; hand-made and blotting paper - - - -	„	48.75	48.75	„ 0 19 10
405	So-called parchment paper, paper treated with paraffin, and the like - - - - -	„	10.85‡ / 40.00§	30.00	„ 0 12 2½
406	Paper prepared for photography - - -	Kilog.	Not specified.	2.00	Lb. 0 0 8·72
407	Perforated paper, paper cut into flowers and similar manufactures of paper - - - -	„	Not specified.	0.60	„ 0 0 2·62
408	Paper cut into tape for telegrams, "serpentinas" and similar articles (44) - - - -	„	Not specified.	0.30	„ 0 0 1·31
409	Cigarette paper in books, tubes or sheets - - -	„	40.00¶	0.75	„ 0 0 3·27
410	Account books, letter copying books, manuscript books, writing books, index books and books of vouchers -	100 kilogs.	48.75†† / 60·00‡‡	60.00	Cwt. 1 4 5
411	Paper bags and sacks, with or without inscriptions -	„	40.00¶	50.00	„ 1 0 4
412	Envelopes, boxes and cases of paper and unstamped envelopes, and other kinds of prepared paper, not expressly mentioned in the tariff - - -	„	48.75** / 40.00¶	80.00	„ 1 12 6
	Group IV.—Wallpaper and the like:				
413	Paper printed on natural foundation - - -	„	27.50	30.00	„ 0 12 2½
414	Ditto, on a frosted or lustrous foundation - - -	„	50.00	60.00	„ 1 4 5

* Up to 35 grammes. † From 36 to 50 grammes. ‡ Parchment paper. § Paper treated with paraffin.
¶ Paper not specially mentioned. ** Envelopes. †† Account books. ‡‡ Manuscript books.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class VIII.—Paper and Manufactures thereof—*cont.*		Pesetas.	Pesetas. (gold).	£ s. d.
	Group IV.—Wallpaper and the like—cont.				
415	Paper, with ornaments of gold, silver, wool, or crystal -	100 kilogs.	200.00	150.00	Cwt. 3 1 0
	Group V.—Printed and engraved paper and photographs:				
416	Books and other printed matter in Spanish (Castilian), bound or not (45) (46) - - - -	„	50.00	61.40*	„ 1 5 0
417	Ditto, ditto, in a foreign language (45) - - -	„	10.00	10.00*	„ 0 4 0¾
418	Prints, maps, and drawings (47) - - -	Kilog.	1.25	1.25	„ 2 10 10
419	Paper ruled with stone or ink, stamped paper, blank invoices, labels, cheques and similar articles, printed or lithographed (47) - - - -	100 kilogs.	48.75† / 60.00‡	100.00	„ 2 0 8
	Group VI.—Cardboard and miscellaneous paper:				
420	Tarred paper, even if lined with light cotton tissue -	„	40.00¶	40.00	„ 0 16 5
421	Other kinds of paper lined with cloth - -	„	50.00	100.00	„ 2 0 8
	Cardboard and paperboard, unmanufactured, weighing per square metre :—				
422	From 200 to 500 grammes inclusive - -	„	28.00§	32.00	„ 0 13 0
423	More than 500 grammes - - - -	„	8.00‖	12.00	„ 0 4 10½
424	Ditto, in the form of trays, dishes, floral ornaments, and other similar moulded articles, including those of cardboard pulp or carton-pierre, not finished - -	„	8.00	15.00	„ 0 6 1¼
425	Cardboard boxes, unlined or lined with common paper, even if with gilt fillets (48) - - - - -	„	8.00	12.00	„ 0 4 10½
426	Ditto, with ornaments, or lined with fine paper, and finished manufactures of cardboard pulp or carton-pierre -	„	150.00	100.00	„ 2 0 8
	Class IX.—Wood and other Vegetable Materials employed in Industry, and Manufactures thereof.				
	Group I.—Wood:		(Thousand)		
427	Staves of oak, chestnut, or any other kind of common wood	100 kilogs.	10.00	0.25*g*	„ 0 0 1·2
428	Railway sleepers - - - - - -	„		0.65*g*	„ 0 0 3·1
429	Posts and round stakes of common wood - - -	„		0.50*g*	„ 0 0 2·4
430	Common wood in planks from 40 millim. inclusive in thickness, boards, beams, logs, and wood for shipbuilding	Cubic metre	(Cub. metre) 5.00	5.00	Cu.yd. 0 3 0¾
431	Ditto in planks of less than 40 millim. in thickness -	„		6.00	„ 0 3 8
	Duty whilst the Convention with Norway remains in force - - - - - - - -	„		5.00	„ 0 3 0¾
432	Ditto, ditto, planed or grooved - - - -	„	9.00	12.00	„ 0 7 4

* Books published and printed in the language of the country from which they proceed directly or with direct bill of lading, the work of a citizen of the same country, who has secured rights of literary property therein, provided that the said country has established the same privileges for Spanish books, and has in force Treaties of literary property, are free of duty.

† Pencil or ink-ruled paper. ‡ Other. § Pasteboard and fine cardboard, glazed and pressed, in sheets.

‖ Other pasteboard in sheets. ¶ Papers not specially mentioned, including waterproof wrapping paper.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class IX.—Wood and other Vegetable Materials employed in Industry, and Manufactures thereof—*cont.*				
	Group I.—Wood—cont.		Pesetas.	Pesetas. (gold).	£ s. d.
433	Fine wood, in logs and pieces, boards and planks, not wrought, from 40 millim. in thickness - - -	100 kilogs.	0.60	0.50	Cwt. 0 0 2·44
434	Ditto, in planks from 5 to 40 millim. inclusive in thickness -	„		6.00	„ 0 2 5¼
435	Ditto, in sheets less than 5 millim. inclusive in thickness -	„		40.00	„ 0 16 3
436	Hoops, hoop-poles, trellis and fencing of common wood, roughly worked - - - - - - -	„	1.25	0.20	„ 0 0 0·98
	Group II.—Manufactures of wood:				
437	Coopers' wares of wood, fitted together or not, for holding liquids - - - - - - - -	„	10.00	10.00	„ 0 4 0¾
438	Other, for other purposes, and packing cases of common wood, fitted together or not - - - -	„	10.00*	2.10	„ 0 0 10·25
439	Flooring and paving, composed of various kinds of wood -	„	(Dutiable as manufactures of wood, according to kind.)	35.00	„ 0 14 3
440	Carpenters' wares of common wood, neither turned nor carved	„	24.00	15.00	„ 0 6 1¼
441	Turned or carved articles of common wood, whether painted or varnished or not, except furniture and laths (mouldings)	„	24.00	22.50	„ 0 9 2
442	Articles of all kinds made of fine wood, except furniture and laths (mouldings) - - - - - -	„	50.00	52.50	„ 1 1 4
443	Laths (mouldings) of common wood in the white, or prepared for gilding, silvering, nickelling or varnishing - -	„	24.00	12.00	„ 0 4 10½
444	Ditto, in the finished state, and those of fine wood - -	„	150.00	43.75	„ 0 17 9½
	Group III.—Furniture (49):				
445	Common beetwood furniture, finished or not, and component parts thereof - - - - - - -	„	50.00	70.00	„ 1 8 6
446	Other furniture of common wood, without carving or veneer of fine wood, and not upholstered with tissues or leather (50)	„	24.00	50.00	„ 1 0 4
447	Furniture of fine wood, and furniture of common wood veneered with fine wood, not carved, upholstered with tissue or leather, nor having metal incrustations or ornaments -	„	50.00	75.00	„ 1 10 6
448	Furniture of any kind of wood, carved, not upholstered, including furniture with incrustations of other materials and metal ornaments (50) - - - -	„	150.00	150.00	„ 3 1 0
449	Ditto, upholstered with leather or silk or mixtures thereof	„		175.00	„ 3 11 2
450	Ditto, upholstered with any other kind of tissue - -	„		105.00	„ 2 2 8
	Group IV.—Miscellaneous:				
451	Charcoal, firewood, and other vegetable combustibles (51) -	1,000 kilogs.	1.00	1.50*g*	Ton 0 1 2¾
452	Cork in sheets, planks, and cork dust - -	100 kilogs.	0.90	0.60*g*	Cwt. 0 0 2·93
453	Ditto, manufactured - - - - - - -	„		15.00	„ 0 6 1¼

* Coopers' wares. Packing cases were dutiable as carpenters' wares, &c.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class IX.—Wood and other Vegetable Materials employed in Industry, and Manufactures thereof—*cont.*		Pesetas.	Pesetas. (gold).	£ s. d.
	Group IV.—Miscellaneous—cont.				
454	Esparto, unmanufactured - - - - - -	100 kilogs.	1.00	1.50*g*	Cwt. 0 0 7
455	Reed, vegetable hair, rush, osiers, fine straw, palm, and other similar materials, not manufactured, including shavings of wood - - - - - -	,,	0.25	0.50*g*	,, 0 0 2
456	Ditto, and esparto, cut, bleached, or dyed - - -	,,	0.25	2.50*g*	,, 0 1 0
457	Ditto, ditto, in the form of baskets, hampers, and other rough packings for the transport of merchandise - -	,,	75.00	6.00*g*	,, 0 2 5
458	Ditto, made up into ropemakers' wares, mats, and brooms -	,,	30.25*	15.00*g*	,, 0 6 1
459	Ditto, in the form of furniture, upholstered with tissues or leather - - - - - - - -	Kilog.	0.30¼† (Each)	1.00	,, 2 0 8
460	Ditto, in the form of other kinds of furniture - -	,,	4.50‡	0.80	,, 1 12 6
461	Ditto, in the form of plaits, tissues, or trimmings - -	,,	Kilog. 0.20	1.00	,, 2 0 8
462	Ditto, in the form of other articles, not mentioned, without mixture of other materials - - - -	,,	0.30¼	1.50	,, 3 1 0
463	Ditto, made up into articles, with a mixture of other materials - - - - - - -	,,		2.00	,, 4 1 4
	Class X.—Animals and Animal Materials used in Industry.				
	Group I.—Animals:				
464	Geldings, above the standard (52) - - -	Each	180.00	150.00	Each 6 0 0
465	Stallions, above the standard (52) - - - -	,,	135.00	150.00	,, 6 0 0
466	Mares, above the standard (52) - - -	,,		150·00	,, 6 0 0
467	Horses and mares, not above the standard (52) - -	,,		97.50	,, 3 18 0
468	Colts and foals up to three years old. [*See Note* (52) *and* "*Note to No.* 468," *on p.* 46.] - - -	,,		100.00	,, 4 0 0
469	Mules and jennets, up to two years old. [*See Note on p.* 46.]	,,	80.00	15.00	,, 0 12 0
470	Ditto, more than two years old - - -	,,		30.00	,, 1 4 0
471	Asses of all kinds - - - - - - -	,,	12.00	5·00	,, 0 4 0
472	Milch cows (53) - - - - - -	,,	25.00	80.00	,, 3 4 0
473	Other cows, bulls and bullocks - - - -	,,	§35.00 ‖40.00	35.00	,, 1 8 0
474	Calves and heifers. [*See Note* (54) *and following Note on p.* 46.] - - - - - - -	,,	25.00	11.00	,, 0 8 9
475	Pigs and swine - - - - - - -	,,	20.00	11.00	,, 0 8 9
476	Sheep and rams - - - - - -	,,	2.40	3.00	,, 0 2 1
477	Goats - - - - - - - -	,,		2.00	,, 0 1 7
478	Birds, not used as food - - - -	,,		0.10	,, 0 0 0
479	Other animals not mentioned - - - -	,,		0.50	,, 0 0 4

* Mats of esparto or rush. † Manufactures, not otherwise enumerated, of reed, rush, straw, osier, &c.
‡ Ladies' workbaskets, &c., with silk or other ornaments. § Cows, other. ‖ Bulls.

riff o.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class X.—Animals and Animal Materials used in Industry—*cont.*		Pesetas.	Pesetas (gold).	£ s. d.
	Group II.—Furriers' Wares and Leather:				
30	Hides and skins untanned, dried. (*See Schedule III.*) -	100 kilogs.	6.00	4.40*g*	Cwt. 0 1 9½
31	Ditto, green, salted or not. (*See Schedule III.*) -	„	6.00	3.00*g*	„ 0 1 2¾
32	Skins of the Indian goat, *en pasta*, or simply tanned, unfinished - - - - - - -	Kilog.	1.25	0.60	„ 1 4 0
33	Chamois leather and parchment - - -	„		2.00	„ 4 1 4
34	Varnished leather of all kinds - - - -	„	2.50	2.40	„ 4 17 7
35	Sole leather (*suela ó correjel*), whether or not dyed or greased - - - - - -	„	1.25	0.80	„ 1 12 6
36	Other hides and skins, tanned or dressed, of which the weight is greater than 9 kilogs. per dozen skins - -	„	1.25	1.50	„ 3 1 0
37	All other hides and skins not specially mentioned - -	„		2.00	„ 4 1 4
38	Leather (*pieles*) cut into pieces for boots and shoes or other purposes, even engraved - - -	„	Dutiable as leather according to kind.	3.00	„ 6 2 0
39	Transmission belts and cords of leather, tubes and other manufactures of leather or skin for machinery - -	„	2.50	2.00	„ 4 1 4
90	Rabbit and hare skins in the natural state - -	„	0.05	0.05	„ 0 2 0½
91	The same, prepared, and other skins for clothing and trimming in the natural state or prepared - -	„	0.65*	3.00	Lb. 0 1 1
92	The same, in made-up articles - - -	„	9.00	15.00	„ 0 5 5¼
93	Gloves - - - - - - - -	„	32.00	20.00	„ 0 7 3¼
94	Boots and shoes, even in part of other materials - -	„	8.75	8.00	„ 0 2 10¾
95	Trunks, valises, handbags, hat-cases, and other similar articles, made of leather or covered with leather -	„	3.75	4.00	„ 0 1 5½
96	Harness and other trappings of leather or skin for riding or driving - - - - - -	„		6.00	„ 0 2 2¼
97	Other articles of leather, or covered therewith, weighing 2 kilogs. and upwards - - - - -	„	5.00	7.00	„ 0 2 6½
98	Ditto, weighing up to 2 kilogs. - - -	„		10.00	„ 0 3 7½
	Group III.—Feathers:				
99	Ornamental feathers and swan skins, in their natural state	„	10.00†	12.00	„ 0 4 4¼
00	Ditto, prepared or manufactured, and heads, wings, and skins of birds, except the swan, for ornaments - -	„		30.00	„ 0 10 10¾
01	Other feathers, and feather dusters - - -	„	2.00	3.00	„ 0 1 1
	Group IV.—Other Animal Products:				
02	Tallow and other animal fats, not manufactured, not elsewhere mentioned in the Tariff (55) - - -	100 kilogs.	1.00	0.80*g*	Cwt. 0 0 3·90
03	Guano and other organic manures, including calcined bones - - - - - -	„	0.05‡ 5.00§	0.05*g*	„ 0 0 0·24

* Except rabbit skins, prepared, dutiable at 0·05 *pes.* per kilog. † Ornamental feathers, in their natural state or manufactured.
‡ Guano and other natural manures. § Calcined bones.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class X.—Animals and Animal Materials used in Industry—*cont.*				
	Group III.—Other Animal Products—cont.		Pesetas.	Pesetas. (gold).	£ s. d.
504	Intestines - - - - - - - -	100 kilogs.	19.50	20.00*g*	Cwt. 0 8 1½
505	Bone black (animal charcoal) - - -	,,	5.00	2.00*g*	,, 0 0 9·7
506	Other products, not manufactured, not included under other headings of the Tariff - - - - -	,,	0.50	0.40*g*	,, 0 0 1·9
	Class XI.—Instruments, Machines, and Apparatus employed in Agriculture, Industry, and Transport.				
	Group I.—Instruments:				
507	Harmoniums, pianos played by turning a handle, organs of all kinds, and separate component parts of the same -	100 kilogs.	80.00	120.00	,, 2 8 10
508	Grand pianos (56) - - - - - - -	Each	325.00	325.00	Each 13 10 0
509	Other pianos (56) - - - - - - -	,,	250.00	250.00	,, 10 0 0
510	Mechanical apparatus for the reproduction of pieces of music - - - - - - - -	100 kilogs.	Not specially mentioned.	250.00	Lb. 0 0 11
511	Keyboards and mechanisms for all kinds of pianos, and strings and other parts for the same - - -	,,	150.00*	150.00	,, 0 0 6½
512	Other musical instruments, of wood - - -	Kilog.	2.00	4.50	,, 0 1 7½
513	Ditto, of metal or other materials - - - -	,,		6.00	,, 0 2 2¼
514	Instruments of any material for the direct measurement of longitude, and tripods, easels, sights, levelling rods, models, and other similar articles - - -	,,		0.50	,, 0 0 2·
515	Optical apparatus and instruments of observation for use in astronomy, land-surveying, and topography - -	,,		10.00	,, 0 3 7½
516	Ditto, for use in medicine, surgery, and laboratories -	,,		5.00	,, 0 1 9¾
517	Other instruments and apparatus for science and arts -	,,		3.00	,, 0 1 1
518	Gold watches - - - - - - -	Each	1.00†	15.00	Each 0 12 0
519	Watches of silver and other metals - - - -	,,	0.50†	2.00	,, 0 1 7¼
520	Common clocks with weights, and alarm clocks, and separate parts for clocks not included in other numbers (57), (58)	Kilog.	1.20	1.50	Cwt. 3 1 0
521	Tower clocks and separate parts for the same - -	100 kilogs.	18·50†	40.00	,, 0 16 3
522	Works for wall or table clocks, whether or not in pieces or finished, and chronometers (58) - - -	Kilog.	Each 5.60	3.50	Lb. 0 1 3¼
523	Typewriting machines and separate parts for the same -	,,	(Kg.) 5·00	8.00	,, 0 2 10¾
524	Phonographs, gramophones, and other similar apparatus, including separate parts, and prepared cylinders and discs for the same - - - - - - -	,,	5·00	7.00	,, 0 2 6½

* Keyboards. † Under Convention with Switzerland.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XI.—Instruments, Machines, and Apparatus employed in Agriculture, Industry, and Transport—*cont.*		Pesetas	Pesetas. (gold).	£ s. d.
	Group II.—Electrical Materials:				
525	Dynamos, electromotors, induction coils, resistance boxes, transformers, governors, switch-boards, and cut-outs, weighing up to 400 kilogs. inclusive, and component parts of the same - - - - -	100 kilogs.	18.50*	75.00	Cwt. 1 10 6
526	Ditto, 401 kilogs. and upwards - - - -	,,		37.50	,, 0 15 3
527	Accumulators and electric cells, and component parts of the same - - - - - - -	,,	10.00†† 18.50‡ 200.00§	25.00	,, 0 10 2
528	Cable and wire for the conduction of electricity, covered with textile fibres, with or without insulating materials, the total thickness being greater than 1 cm. (59) -	,,	18.50†	45.00*g*	,, 0 18 3½
529	Other cables and wire, less than 1 cm. thick (59) - -	,,	125.00**	120.00*g*	,, 2 8 10
530	Apparatus for telegraphs and telephones, electric meters and the like, including separate parts for the same -	Kilog.	1.50‖ 2.00¶	2.50	,, 5 1 8
531	Arc lamps and parts for the same, except carbons - -	,,	2.00	2.00	,, 4 1 4
532	Carbons for arc lamps - - - - - -	,,	2.00	1.00	,, 2 0 8
533	Electrodes for metallurgy and other similar uses - -	,,	Not specified.	0.10	,, 0 4 0¾
534	Incandescent lamp bulbs with mounting - - -	,,	(Each) 0.20	8.00	Lb. 0 2 10¾
535	Ditto without mounting - - - - - -	,,		10.00	,, 0 3 7½
	Group III.—Apparatus and Machinery:				
536	Balances and weighing apparatus, with or without pans, and separate parts of the same - - -	,,	1.00	0.75	Cwt. 1 10 6
537	Weighing machines (*basculas*) and other apparatus for weighing, and separate parts thereof - - -	100 kilogs.	27.50	27.00*g*	,, 0 11 0
538	Agricultural machinery (60), (61), (62) - - -	,,	12.50	10.00*g*	,, 0 4 0¾
539	Steam and gas engines, fixed, without boilers or flywheels, and separate parts for the same (63) - - -	,,	17.00	35.00*g*	,, 0 14 3
540	Cylindrical steam generators - - - - -	,,		18.00*g*	,, 0 7 4
541	The same, multi-tubular, gasogenes, and separate parts for the same (63) - - - - - - -	,,		25.00*g*	,, 0 10 2
542	Steam and gas engines, semi-fixed, with their boilers; petrol, compressed air, and other similar engines, and separate parts for the same, except flywheels (63) -	,,	17.00	40.00*g*	,, 0 16 3
543	Flywheels for motor machinery of all kinds - -	,,	18.50	12.00*g*	,, 0 4 10½
544	Spare cylinders for machines for rolling iron or steel -	,,		6.00*g*	,, 0 2 5¼

* Dynamos. (The other articles are not specially mentioned.) † Duty on "cables, of whatever diameter, for the conduction of electricity ng public streets, composed of copper wire with coverings of various materials." ‡ Accumulators.
§ Electric cells. ‖ Telephone apparatus. ¶ Telegraph apparatus and electric meters.
** Copper wire covered with cotton, silk, or other textile fibres, with or without india-rubber or other insulating materials.
†† Plates and cylinders of charcoal and graphite, or of artificial carbon, for electric batteries.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XI.—Instruments, Machines, and Apparatus employed in Agriculture, Industry, and Transport—*cont.*		Pesetas.	Pesetas. (gold).	£ s. d.
	Group III.—Apparatus and Machinery—cont.				
545	Cranes, fixed and floating (*flotantes*), and separate parts for the same (63) - - - - - -	100 kilogs.	18.50	20.00*g*	Cwt. 0 8 1½
546	Pumps of all kinds, and separate parts for the same except flywheels (63) - - - - - -	,,		30.00*g*	,, 0 12 2½
547	Locomotives and locomotive tenders over 35 tons in weight (63)	,,	24.00	20.00*g*	,, 0 8 1½
548	Locomotives up to 35 tons in weight, locomobiles, marine steam engines, and separate parts for the same (63) -	,,		35.20*g*	,, 0 14 3¾
549	Tenders - - - - - -	,,		10.00*g*	,, 0 4 0¾
550	Hydraulic motors, and separate parts for the same (63) -	,,	17.00	20.00	,, 0 8 1½
551	Machinery and apparatus of copper and its alloys, for use in industries, and separate parts of the same metals for machinery of all kinds (63), (64) - - -	,,	44.00	80.00*g*	,, 1 12 6
552	Sewing machines, of any weight, and embroidering machines weighing up to 40 kilogs. (63), (65) - -	,,	70.00*	70.00*g*	,, 1 8 6
553	Knitting machines weighing up to 70 kilogs., and spare parts for the same (63), (65) - - - -	,,	18.50†	60.00*g*	,, 1 4 5
554	Other embroidering and knitting machines and separate parts for the same (63), (65) - - - -	,,		40.00*g*	,, 0 16 3
555	Machinery, not made of copper, employed in textile industries, and separate parts for the same (63) - -	,,	18.50	20.00*g*	,, 0 8 1½
556	Machine tools for working metals, wood, or stone, weighing up to 500 kilogs., inclusive, and separate parts for the same (63) - - - - - - -	,,		25.00*g*	,, 0 10 2
557	Ditto, 501 kilogs. and above (63) - - - -	,,		20.00*g*	,, 0 8 1½
558	Other machinery not specially mentioned, and separate parts for the same (63) - - - -	,,	18.50	22.00*g*	,, 0 8 11¼
559	Fillets of any material for cards; combs and heddles for looms; transmission belts for machinery, not specially mentioned; and slide-rings (runners) for continuous spinning and twisting machines - - - -	Kilog.	1.00‡ 0.18½§	1.00	,, 2 0 8
	Group IV.—Carriages and Vehicles (66):				
560	Velocipedes, bicycles, and motor cycles, and separate parts for the same, including the motors - - - -	,,	0.70	3.00	,, 6 2 0
561	Invalid chairs and baby carriages - - - -	,,	Not specified.	1.00	,, 2 0 8
562	Frames of iron or steel, with or without wheels, put together or not, and without motor, for railway and tramway carriages - - - - - - - - - -	100 kilogs.	17.00‖	18.00*g*	,, 0 7 4
563	The same, with motor, for tramways - - -	,,		50.00*g*	,, 1 0 4
564	Frames of iron or steel, weighing up to 1,000 kilogs. each, for ordinary road carriages, with or without motor -	,,		80.00*g*	,, 1 12 6
565	The same, weighing more than 1,000 kilogs. - -	,,		100.00	,, 2 0 8

* Sewing and hand knitting machines.
† Stocking frames and other hosiery-making machines.
‡ Card-fillets, wired.
§ Card fillets, not wired, and heddles.
‖ Iron or steel in large pieces, composed of bars or of bars and plates secured by bolts and rivets; frames for railway carriages; and bogies for electric tram-cars.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XI.—Instruments, Machines, and Apparatus employed in Agriculture, Industry, and Transport—*cont.*				
	Group IV.—Carriages and Vehicles—cont.		Pesetas.	Pesetas (gold).	£ s. d.
566	Bodies of wood, in the white or unfinished, for all kinds of carriages, and wooden parts for the same - - -	100 kilogs.	24.00	50.00*g*	Cwt. 1 0 4
567	Berlins of two seats, with or without folding seats in front, to be drawn by animals - - - - -	Each	750.00	700.00	Each 28 0 0
568	Coaches and Berlins of four seats, and calashes with two *tableros*, with or without boxes and hoods, to be drawn by animals - - - - - -	„	1,000.00	1,000.00	„ 40 0 0
569	All other ordinary road carriages for passengers, with as many as six seats, to be drawn by animals - -	„	312.50	200.00	„ 8 0 0
570	Other carriages to be drawn by animals, not specially mentioned - - - - - -	„	312.50	300.00	„ 12 0 0
571	Automobiles, open, with or without motor. [*See Note on p.* 47.] - - - - -	„	Dutiable as carriages, without surtax.	Duty on frame, *plus* 200 *pes.*	Duty on frame, *plus* 8*l.*
572	Ditto, closed, ditto. [*See Note on p.* 47.] - - -	„		Duty on frame, *plus* 320 *pes.*	Duty on frame, *plus* 12*l.* 16*s.*
573	Drays and carts, automobile, closed or not - - -	100 kilogs.	10·00	40.00	Cwt. 0 16 3
574	Railway carriages for passengers, 1st class, mixed 1st and 2nd class, saloon carriages, sleeping cars, and dining cars	„	30.00	28.00	„ 0 11 4½
575	Ditto, 2nd class, mixed 2nd and 3rd class, mail carriages, and special cars, not separately mentioned - -	„	26.00	26.00	„ 0 10 7
576	Ditto, 3rd class, and mixed 3rd class and brake vans -	„	24.00	22.00	„ 0 8 11¼
577	Tramway carriages for passengers, with or without motor -	„	53.00	75.00	„ 1 10 6
578	Railway waggons, brake vans, and trucks of all kinds -	„	15.00	16.00	„ 0 6 6
579	Ordinary road carts and trucks - - - -	„	10.00	15.00	„ 0 6 1¼
	Group V.—Vessels (67) (68):				
580	Cargo vessels, of iron or steel, and composite vessels, moved by propellers actuated by machinery installed on board (69) - - - - - -	Ton (burden)	*20.00 †25.00	12.00	Ton (burden) 0 9 9
581	The like vessels, for the transport of cargo and passengers (70) - - - - - -	„		14.00	„ 0 11 4½
582	The like vessels, for the transport of passengers only (71) -	„		17.50	„ 0 14 3
583	The like vessels, without interior motor, or sailing vessels -	„		10.50	„ 0 8 6½
584	Wooden vessels, moved by propellers actuated by machinery installed on board - - - -	„	‡40.00 §52.00	17.50	„ 0 14 3
585	The like vessels, without interior motor, or sailing vessels -	„	‖28.00	14.00	„ 0 11 4½
586	Vessels useless for navigation, for use as floating hulks in harbour or for breaking up. [*See Note on p.* 47.] -	„	Not specified.	5.00	„ 0 4 0¾

* Sailing vessels. † Other. ‡ Up to 50 tons measurement.
§ From 51 to 300 tons measurement. ‖ Over 300 tons measurement.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XI.—Instruments, Machines, and Apparatus employed in Agriculture, Industry, and Transport—*cont.*				
	Group V.—Vessels—cont.		Pesetas.	Pesetas. (gold).	£ s. d.
587	Floating docks, dredges, dump-scows, floating reservoirs, and other similar apparatus not to be used for navigation, with or without motor - - - - - -	100 kilogs.	Not specified.	15.00	Cwt. 0 6 1¼
588	Flotsam and jetsam from foreign vessels wrecked on Spanish coasts - - - - - -	—	8 % *ad val.*	8 % *ad val.*	8 % *ad val.*
	Class XII.—Articles of Food.				
	Group I.—Meat and Fish:				
589	Birds, living or dead, and small game - - -	Kilog.	0.80	0.80	Cwt. 1 12 6
590	Fresh meat - - - - - - - -	100 kilogs.	*50.00 †18.00	14.00	„ 0 5 8¼
591	Jerked beef (*tasajo*) and salt beef (*cecina*) - -	„	11.60	8.00	„ 0 3 3
592	Hams and other kinds of swine's flesh, salted, bacon and lard - - - - - - - -	„	50.00	50.00	„ 1 0 4
593	Butter, margarine, coco-nut butter or vegetable butter -	„	40.00‡	70.00	„ 1 8 6
	Butter (while the Convention with the Netherlands remains in force) - - - - - - -	„	40.00	40.00	„ 0 16 3
594	Salted cod fish and stock fish (*bacalao y pezpalo*) - -	„	24.00¶	24.00	„ 0 9 9
595	Fish powder - - - - - - - -	„	24.00	18.00	„ 0 7 3¾
	Duty applicable while the Convention with Norway remains in force - - - - - - - -	„	12.00	12·00	„ 0 4 10½
596	Fish, fresh, or with the salt indispensable for its preservation - - - - - - -	„	24.00	24.00	„ 0 9 9
597	Fish, salted, smoked or pickled, except that in tins -	„	12.00	12.00	„ 0 4 10½
598	Oysters for laying down for breeding, and other shell-fish (72)	„	3.00	5.25*g*	„ 0 2 1½
599	Other kinds of oysters - - - - - -	„	8.00	12.00*g*	„ 0 4 10½
	Group II.—Cereals and Leguminous Produce:				
600	Rice in the husk and rice waste - - - - -	„	5.30	5.30	„ 0 2 2
601	Rice husked - - - - - - - -	„	10.60	10.60	„ 0 4 3
602	Wheat - - - - - - - -	„	8.00	8.00	„ 0 3 3
603	Wheat flour (73) - - - - - - -	„	13.20	14.00	„ 0 5 8
604	Millet - - - - - - - -	„	3.20	3.00	„ 0 1 2
605	Dari or sorghum - - - - - - -	„	4.40	8.00	„ 0 3 3
606	Maize - - - - - - - -	„	4.40	2.25	„ 0 0 11
607	Barley and other cereals - - - - - -	„	4.40	4.00	„ 0 1 7
608	Flour of ditto, including flour of millet, dari, and maize -	„	§ 4.80 ‖ 7.15	8.00	„ 0 3 3

* Pork and bacon. † Other. ‡ Butter. § Flour of millet. ‖ Flour of other cereals.
¶ *i.e.*, Customs duty, 18 *pes.*; internal duty, 6 *pes.*

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XII.—Articles of Food—*cont.*		Pesetas.	Pesetas (gold).	£ s. d.
	Group II.—Cereals and Leguminous Produce—cont.				
609	Chick peas - - - - - - - -	100 kilogs.	4.40*	6.00	Cwt. 0 2 5¼
610	Other dried leguminous products - - - -	,,		4.40	,, 0 1 9½
	Group III.—Vegetables and Fruits:				
611	Vegetables - - - - - - - -	,,	3.00	1.20	,, 0 0 5·86
612	Hazel nuts and almonds, shelled or not - - -	,,	4.00† 20.00‡	16.00	,, 0 6 6
613	Raisins, figs, and dates—not for the table (74) - -	,,		20.00	,, 0 8 1½
614	Ditto, for the table, and other fruit - - -	,,		3.50	,, 0 1 5¼
615	Sugar beets and refuse of grapes - - - -	,,		10.00*g*	,, 0 4 0¾
	Group IV.—Colonial Produce:				
616	Sugar, glucose, liquid caramel, and other similar products -	,,	85.00	85.00	,, 1 14 6
617	Cocoa in the bean, not roasted, and cocoa husks, if the produce of Fernando Po, and imported directly therefrom	,,	90.00	70.00	,, 1 8 6
618	Ditto, ditto, of other origin - - - -	,,	120.00	120.00	,, 2 8 9
619	Cocoa, roasted, ground, cocoa in paste, and cocoa butter -	,,	200.00	200.00	,, 4 1 4
620	Coffee in the bean, not roasted, if the produce of Fernando Po, and imported directly therefrom - - -	,,	105.00	105·00	,, 2 2 8
621	Ditto, of other origin - - - - - -	,,	140·00	140·00	,, 2 16 11
622	Coffee, roasted, ground; chicory, roasted or not, and other similar products - - - - - - -	,,	250.00	250.00	,, 5 1 8
623	Cinnamon of all kinds, and imitations thereof - -	,,	200.00	200.00	,, 4 1 4
624	Pepper, cloves, and other spices, and imitations thereof -	,,	200.00	200.00	,, 4 1 4
625	Tea and imitations thereof, and "yerba mate" (Paraguay tea) - - - - - - - -	,,	150.00	150.00	,, 3 1 0
	Group V.—Oils and Beverages:				
626	Olive oil (75) - - - - - - -	,,	30.00	30.00	,, 0 12 2½
627	Spirits and brandies (76) - - - - - -	Hectol.	160.00	160.00	Gall. 0 5 10½
628	Liqueurs, cognac, and other spirits, of various ingredients (76) - - - - - -	,,	260.00	260.00	,, 0 9 6½
	Rum and gin up to 22° Cartier (while the Convention with the Netherlands remains in force) - -	,,	160.00	160.00	,, 0 5 10½
629	Beer and cyder - - - - - - -	,,	15.00	18.00	,, 0 0 7·92
	Beer (while the Convention with the Netherlands remains in force) - - - - - - -	,,	12.50	12·50	,, 0 0 5½
630	Sparkling wines - - - - - -	Litre.	1.50	2.00	,, 0 7 4
631	Full-bodied or liqueur wines, in casks or similar receptacles (76) - - - - - -	,,	1.00	1.00	,, 0 3 8

* Pulse. † Fruits, including table raisins. ‡ Raisins, not for the table.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XII.—Articles of Food—*cont.*				
	Group V.—Oils and Beverages—cont.		Pesetas.	Pesetas. (gold).	£ s. d.
632	Full-bodied or liqueur wines, in bottles (76) - -	Litre.	1.25	1.50	Gall. 0 5 6
633	Other wines, in casks or similar receptacles (76) - -	Hectol.	50.00	50.00	„ 0 1 10
634	Ditto, in bottles (76) - - - - - -	„	62.00	62.00	„ 0 2 3¼
	Group VI.—Fodder and Seeds:				
635	Seeds not elsewhere mentioned, and carobs - -	100 kilogs.	1.60	1.60*g*	Cwt. 0 0 7·81
	Flower bulbs of which the importation is not prohibited (while the Convention with the Netherlands remains in force) - - - - - - - -	—	Free.	Free.	Free.
636	Bran (77) - - - - - - -	100 kilogs.	3.00	3.00*g*	„ 0 1 2¾
637	Fodder, and cakes ("pastas") for feeding cattle - -	„	1.00	1.00*g*	„ 0 0 4·88
	Group VII.—Miscellaneous:				
638	Milk preserved, without the addition of other substances (78) - - - - - - - -	„	150.00	100.00	„ 2 0 8
	Condensed milk (while the Convention with Norway remains in force) - - - - - -	„	100.00	100.00	„ 2 0 8
639	Tinned beef or mutton - - - - - -	„	150.00	25.00	„ 0 10 2
640	Sardines, preserved, in tins - - - -	Kilog.	1.50	0.25	„ 0 10 2
641	Other food preserves, sausages, mustard and sauces -	„	1.50	1.50	Lb. 0 0 6½
642	Chocolate - - - - - - - -	„	3.00	3.00	„ 0 1 1
643	Sweetmeats, fine biscuits, confectionery and jams, preserves in sugar, and non-medicinal syrups - - -	„	3.00	3.00	„ 0 1 1
644	Eggs - - - - - - - -	100 kilogs.	12.50	15.00	Cwt. 0 6 1¼
645	Soup pastes, alimentary feculæ, bread and ordinary biscuits	„	20.00	20.00	„ 0 8 1½
646	Cheese - - - - - - - -	Kilog.	0.60	0.60	„ 1 4 5
	Duty applicable while the Convention with the Netherlands remains - - - - - - -	„	0.25	0.25	„ 0 10 2
647	Honey and molasses containing more than 50 per cent. of crystallisable sugar (79) - - - - - -	100 kilogs.	80.00	80.00	„ 1 12 6
648	Other molasses (79) - - - - - -	„	40.00	40.00	„ 0 16 3
	Class XIII.—Miscellaneous.				
649	Fans with ribs of bamboo, cane, or wood of any kind, covered with paper or cotton tissue; also the ribs (framework) separately - - - - - - - -	Kilog.	10.00	6.00	Lb. 0 2 2¼
650	Ditto, covered with tissues of silk, pure or mixed, or with feathers or leather - - - - - -	„	10.00	10.00	„ 0 3 7½
651	Fans with ribs of horn, bone, or composition ("pasta") covered with paper or cotton tissue; also the ribs (framework) separately - - - - - - -	„	12.00	8.00	„ 0 2 11

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.	£	s.	d.
	Class XIII.—Miscellaneous—*cont.*		Pesetas.	Pesetas. (gold).				
652	Fans with ribs of horn, bone, or composition ("pasta"), covered with silk, pure or mixed, or with feathers or leather	Kilog.	12.00	15.00	Lb.	0	5	5½
653	Fans with handles or ribs of tortoise-shell, ivory, mother of-pearl; also the ribs (framework) separately - -	"	16.00	25.00	"	0	9	1
654	Amber, jet, tortoise-shell, coral, ivory, and mother-of-pearl, unwrought - - - - - - - -	"	0.10	0.20	"	0	0	0·87
655	Ditto, wrought, without admixture of gold or silver, in the form of articles for personal adornment, also combs of these materials - - - - - - - -	"	17.10	5.00	"	0	1	9¾
656	Ditto, wrought, in the form of other articles - - -	"	17.10	3.75	"	0	1	4¼
657	Horn, whalebone, celluoid, meerschaum, ebonite, bone, and composition (paste), in the rough - - - -	"	0.10	0.20	"	0	0	0·87
658	Ditto, wrought, without admixture of gold or silver, in the form of articles for personal adornment, also combs of these materials - - - - - - - -	"	2.50	3.00	"	0	1	1
659	Ditto, wrought, in the form of other articles, and whalebone and horn cut into sheets or strips - - - -	"	0.10* 2.50†	2.00	"	0	0	8·72
660	Walking sticks and stick for umbrellas or parasols, without handles or with wooden handles without incrustations (80) -	Hundred	25.00	25.00	Hund.	1	0	0
661	Ditto, with handles of other materials or of wood with incrustations (80) - - - - - - -	"		50.00	"	2	0	0
662	Buttons and studs and links, of horn, vegetable ivory, bone, ivory, mother of pearl, composition, porcelain, or glass -	Kilog.	2.00	2.50	Lb.	0	0	11
663	Ditto, of metals other than gold or silver - - - -	"		2.00	"	0	0	8·72
664	Other buttons and studs, whether combined with trimmings or not - - - - - - - -	"		4.00	"	0	1	5½
665	Paint brushes and artists' painting brushes of all kinds -	"	2.00‡	1.50	"	0	0	6·54
666	Brushes of all kinds, without backs, or with handles or backs of wood without incrustations - - - -	"	Not specified.	2.50	"	0	0	11
667	Ditto, with backs or handles of wood with incrustations, or of other materials, except gold and silver - - - -	"		4.00	"	0	1	5½
668	Cartridges without projectiles or bullets, for firearms permitted (81) - - - - - - -	100 kilogs.	75.00	75.00	Cwt.	1	10	6
669	Cartridges with projectile or ammunition, for firearms permitted (81) - - - - - - -	"	60.00	60.00	"	1	4	5
670	Percussion caps or cartridge cases for firearms permitted, and those for mines (81) - - - - - - -	Kilog.	1.75	1.75	"	3	11	2
671	Cases of fine wood, leather, lined with silk, and others of similar kinds, fitted up or not, for writing, sewing, the toilet, or to hold perfumery, liquids, or food - -	"	6.00	5.00	Lb.	0	1	9¾
672	Cases of common wood, cardboard, wickerwork, and other similar kinds, fitted up or not, for the same uses - -	"	3.00	2.00	"	0	0	8·72
673	Artificial flowers and leaves, made of cloth, natural leaves, or painted or prepared, and component parts thereof - -	"	12.00	12.00	"	0	4	4¼

* Horn, whalebone, meerschaum, bone, and composition cut into sheets or strips. † Other.
‡ Artists' paint brushes of hair, &c. Paint brushes of bristle are dutiable as the material of which the handle is composed.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty. Old.	Minimum Rates of Duty. New.	English Equivalents of New Rates.
	Class XIII.—Miscellaneous—*cont.*		Pesetas.	Pesetas (gold).	£ s. d.
674	Wreaths composed of various materials, in imitation of flowers or plants - - - - - - - -	Kilog.	Not specified	6.00	Lb. 0 2 2¼
675	India-rubber, gutta-percha, and other similar materials, unmanufactured, or manufactured into threads, rings, and sheets - - - - - - -	,,	(100 kilogs.) 5.10	0.06*g*	Cwt. 0 2 5¼
676	Ditto, manufactured into hose pipes or tubes, whether or not they are strengthened with iron or brass wire, cloth, or other materials - - - - - - -	,,	(Kilog.) 0.75	1.80	Lb. 0 0 7·85
677	Ditto, in the form of transmission belts, washers, packing for machinery, discs or valves, horse-shoes, and tires for carriages, whether or not they are combined or strengthened with other materials - - - -	,,	2.00	2.00	,, 0 0 8·72
678	Ditto, in the form of covers or pneumatic tyres for wheels of carriages or other vehicles - - - -	,,	2.00	3.75	,, 0 1 4¼
679	Ditto, manufactured, in the form of elastics for boots and shoes, braces, garters, and similar articles - -	,,	2.00	2.70	,, 0 0 11·77
680	Ditto, manufactured in the form of waterproof tissues, in the piece or cut (82) - - - - - - -	,,	3.00	4.00	,, 0 1 5½
681	Ditto, manufactured into waterproofs and other articles of clothing, whether sewn or not (82) - - -	,,	3.00	6.00	,, 0 2 2¼
682	Ditto, manufactured in the form of boots and shoes, even if having part of other materials, except leather - -	,,	2.00	3.00	,, 0 1 1
683	Ditto, manufactured in any other form, except instruments, toys, and writing materials - - - -	,,	4.50* 2.00†	4.00	,, 0 1 5½
684	Oilcloth and waxcloth for flooring and for packing, including linoleum and linerusta. [*See Note on p.* 48.] - -	,,	0·32½‡	0.40	Cwt. 0 16 3
685	Oilcloth and waxed cloth of other kinds. [*See Note on p.* 48.]	,,	1.00	1.00	,, 2 0 8
686	Toys and games, except those of ivory, tortoise-shell, mother-of-pearl, gold or silver - - - - - -	,,	3.00	3.00	Lb. 0 1 1
687	Argand and other lamps, chandeliers and candelabra for lighting; also separate parts of the same, except glass chimneys and reservoirs, and lamp shades or reflectors -	,,	2.00	1.80	,, 0 0 7·85
688	Writing materials, except those of gold or silver, not expressly comprised in other numbers of the Tariff - - -	,,	1.50	1.50	,, 0 0 6·54
689	Umbrellas and sunshades, covered with silk tissues - -	Each	3.00	3.00	Each 0 2 4¾
690	Ditto, covered with other kinds of cloth - -	,,	1.50	1.50	,, 0 1 2½
691	Sunshades, with framework of cane, covered with paper -	,,	1.50	0.90	,, 0 0 8·6
692	Oil paintings - - - - - - -	,,	1.00	1.00	,, 0 0 9·6
693	Felt bodies for hats, not blocked and not trimmed, also caps (83)	,,	1.25	1.00	,, 0 0 9·6
694	Straw hats and caps - - - - - - -	Kilog.	15.00	14.00	Lb. 0 5 1
695	Ditto, of palm, rush or shavings - - -	,,	(Each) 2.50	2.00	,, 0 0 8·7
696	Ditto, of other materials, lined and finished, without millinery (83) - - - - - - -	Each		2.50	Each 0 2 0
697	Hats and caps of all kinds and materials, trimmed with millinery - - - - - -	,,	8.00	7.00	,, 0 5 7¼

* India-rubber combs. † Other. ‡ The duty on linerusta is 1 pes. per 100 kilogs.

SCHEDULE II.—Export Duties.

Tariff No.	Classification in New Tariff.	Unit.	Minimum Rates of Duty.		English Equivalents of New Rates.
			Old.	New.	
			Pesetas.	Pesetas. (gold).	£ s. d.
1	Cork in lumps or sheets - - - - - -	100 kilogs.	5.00	5.00	Cwt. 0 2 0¼
2	Rags of linen, cotton, or hemp, and worn articles of the same materials. [*See Note on p.* 48.] - - - -	„	4.00	4.00	„ 0 1 7½
3	Rags of wool. [*See Note on p.* 48.] - - -	„	Free.	1.00	„ 0 0 5
4	Bones in the natural state or calcined - - - -	„	Free.	0.50	„ 0 0 2½
5	Galena and litharge of all kinds, and other lead ores*† -	„	1.50	1.50	Ton 0 12 2
6	Argentiferous lead*† - - - - - - -	„	1.00	1.00	„ 0 8 1½
7	Iron ore - - - - - - - -	„	0.02	0.02	„ 0 0 2
8	Copper ore‡ - - - - - - - -	„	0.20	0.16	„ 0 1 3½
9	Copper matté - - - - - - -	„	1.50	2.00	„ 0 16 3

* For the export clearance of these ores and metals, and for the proof of their importation into foreign countries, the regulations established or hereafter to be established shall be observed.

† "Argentiferous lead" means lead containing more than 30 grammes of silver to each 100 kilogrammes of lead.

‡ Copper ores containing only 1 per cent. of copper or less shall not be dutiable as copper ores.

SCHEDULE III.—Surtaxes.

The under-mentioned products, imported into the Peninsula or Balearic Islands, proceeding from Europe or shipped in a European port, shall, in addition to the duties stipulated in the tariff, be subject to the following surtaxes :—

Tariff No.	Articles.	Rate of Surtax. Old.	Rate of Surtax. New.	English Equivalents.
		Pesetas.	Pesetas.	£ s. d.
1	Petroleum, crude or refined -	100 kilogs. 0·50	100 kilogs. 0·50	Cwt. 0 0 2½
2	Coco-nut and palm oil -	„ 1·50	„ 1·50	„ 0 0 7¼
3	Indigo - - - -	„ 20·00†	„ 20·00	„ 0 8 1½
4	Cotton, raw* - - -	„ 2·50	„ 2·50	„ 0 1 0¼
5	Abaca, pita, and jute, raw* -	„ 1·00	„ 1·00	„ 0 0 5
6	Hides and skins, not tanned* -	„ 3·00	„ 3·00	„ 0 1 2¾
7	Cocoa - - - -	„ 4·00	„ 4·00	„ 0 1 7½
8	Coffee - - - -	„ 4·50	„ 4·50	„ 0 1 10
9	Cinnamon - - -	„ 2·00	„ 2·00	„ 0 0 9¾
10	Cloves - - - -	„ 3·50	„ 3·50	„ 0 1 5
11	Pepper - - - -	„ 3·50	„ 3·50	„ 0 1 5
12	Tea - - - -	„ 4·00	„ 4·00	„ 0 1 7½

* Raw cotton and jute and untanned hides are treated as "directly imported" [*i.e.*, they are exempted from the above *entrepôt* surtaxes] when they have merely been unloaded in a European port, but remain on the wharves or in lighters until the arrival of the ship which is to carry them to Spain, without going into warehouses or storing sheds ; provided that these latter particulars are proved by means of a certificate issued by the Customs authorities of the European port, visé by the Spanish Consul, and provided that the consignments come with through Bill of Lading.

† Under the old tariff, *synthetic* indigo of European origin was *not* subject to this surtax.

REMARKS.

1. The surtaxes provided in this tariff apply to the products therein named *when of extra-European origin but imported from a European country either by land or sea.*

In case of voluntary transhipment in European ports, the duties established in this tariff will be levied.

2. To be entitled to exemption from the surtax, the products enumerated in this tariff must be accompanied by certificates of origin if of European production.

3. Waste of cotton, raw, is liable to the surtax.

SCHEDULE IV.—Monopoly Duties on Manufactured Tobacco.

Tariff No.	Articles.	Rate of Duty.		English Equivalents of New Rates.
		Old.	New.	
		Pesetas.	Pesetas.	£ s. d.
1	Cigars in bulk - - - -	Kilog. 18·25	Kilog. 30·00	Lb. 0 10 $10\frac{3}{4}$
2	Cigars in boxes - - -	„ 16·25	„ 30·00	„ 0 10 $10\frac{3}{4}$
3	Cigarettes - - .. - -	„ 16·25	„ 18·00	„ 0 6 $6\frac{1}{2}$
4	Cut tobacco - - -	„ 16·25	„ 18·00	„ 0 6 $6\frac{1}{2}$

NOTES.

1. Manufactured tobacco (cigars, cigarettes, and cut tobacco) shall be dutiable together with the weight of interior packages or receptacles in which presented to the Customs, whatever be the quantity, quality or nature thereof, but exclusive of the weight of the outside case or receptacle enclosing the other containers.

2. Cigarettes and cut tobacco imported in bulk in rough receptacles shall be dutiable after deducting the weight of such receptacles containing and used to transport them.

3. Cigarettes of cut tobacco wrapped only in tobacco leaf are regarded as cigars; while those rolled in paper even with an outside wrapper of leaf tobacco are regarded as cigarettes.

4. The Tobacco Monopoly Company is alone authorised to clear through the Customs tobacco destined for private persons, on compliance with the formalities prescribed in Article 21 of the Regulations of the 21st February, 1901. The Company will charge by way of commission, and in addition to the monopoly duties, 12 per cent. on the original value (value at factory) of cigars, and 25 per cent. on the value of cigarettes or cut tobacco proceeding from abroad. The 12 per cent. commission is to be calculated on the amount representing the original value of the twisted tobacco or cigars, according to the process of manufacture, and the quantity indicated by the monopoly duty.

NOTES.

Notes to Nos. 8 *and* 9.—Cement destined exclusively for the manufacture of mosaics shall be dutiable under No. 9 if the following conditions are complied with :—(1.) The cement must be imported by a manufacturer of mosaics ; (2.) The local authorities must duly certify that this cement has been sent directly from the port or place of importation to the manufactory, and has been employed in the manufacture of mosaics ; and (3.) The manufacturer must enter into bond for the payment of the difference between the duties leviable under No. 8 and under No. 9, which bond shall be cancelled within a period of one year, when the above-mentioned certificate is presented to the Customs.

(1) Coal, coke, and coal-dust briquettes shall be cleared in conformity with the weight indicated in the certificate issued to the master of the vessel by the Spanish Consul at the port of shipment, showing the quantity received on board according to the charter-party and the bills of lading, which documents the Consul shall demand to see for the purpose. Before the discharge of the coal the Customs Officials shall visit the vessel conveying it, and the approximate weight of the cargo shall be calculated from the empty space in the hold and the net tonnage of the vessel, it being considered that each cubic metre of net tonnage corresponds to 800 kilogs. of coal and coal-dust briquettes, or 450 of coke. If the result of this calculation differs from the weight as shown on the manifest and declared, the coal shall be weighed. Whatever be the method employed in assessing duty, a written record shall be kept of the manner of verification adopted, and of the Customs official or officials by whom the operation was performed.

(2) For every shipment of petroleum and mineral oils under Tariff Nos. 20, 21, and 22, a sample of 200 cubic centimetres shall be taken for every 50 cases, and a like quantity for every 10 barrels, or for each tank, comprised in one declaration and belonging to the same class. If the oil is of different classes, the mixture shall be made by classes, the quantity of each class being recorded.

These samples shall be mixed in a large vessel, and when the examination of the shipment is concluded 2 litres shall be taken from them and put into separate bottles, which shall be sealed and furnished with labels signed by the Customs officers and the interested party, and forwarded to the Direction-General of Customs for examination.

The declared tariff number shall be applied and the duty levied immediately, and the importer shall be bound by the results of the analysis, the clearance not being considered final until the result of the analysis is known.

The samples shall be analysed within one month, and the interested party shall have the right to be present when the samples are opened and analysed, and to appeal to the Minister of Finance from the decision of the Direction. When, in appealing, the interested party requests a new analysis, he shall bear the expense of such analysis if the decision of the Direction is sustained. In contrary cases, the expenses shall be borne by the Administration.

If the interested party desire to be present at the analysis, he must request permission in writing when he signs the label of the sample.

When petroleum and mineral oils are imported in tanks or reservoirs fixed on board vessels, clearance shall be carried out in the following manner, provided that the port arrangements admit of it :—

1st. The petroleum or oil shall be extracted through a tube from the ship-tank by a steam pump, and shall be run into a reservoir or reservoirs which shall be called "first."

2nd. These reservoirs shall be provided with a tap to conduct the liquid to two receptacles of tin-plate or iron.

3rd. Each of these two receptacles shall be placed on a balance, the tap leading thereto shall be opened, and when the receptacles are nearly full and the balance tends to become level, the flow of petroleum shall be decreased, and the tap shall be closed completely when the needle indicates the weight placed beforehand in the pan.

4th. The weight being determined, the liquid shall be poured out, and the weight of each empty receptacle found, the official charged with the clearance taking a note of the results.

5th. The petroleum or oil once weighed, shall be run out from each receptacle through a tube placed in its lowest part, which tube shall fit into another tube leading to a second reservoir, from which the liquid will be transported to the manufactory ; and

6th. The Administration will take care to exercise the greatest vigilance, unfitting the tubes at the end of the daily clearance, or removing the cocks of the same, in order to prevent the interests of the Revenue being prejudiced on account of leakage or other causes.

(3) By "oleonaphtha and lubricating oils" in No. 23 of the Tariff are to be understood mineral oils, used chiefly for lubricating machinery, which emit inflammable vapour below 150°, and which when treated with concentrated sulphuric acid do not rise more than 3° C. in temperature, nor leave less than 10 per cent. by volume of tar. The solid residuum left after the distillation of such oils is not greater than 3 per cent. of the weight of the distilled liquid. The temperature at which the distillation is to be carried out in order to obtain the said residuum is to be that at which the distilled liquid decomposes, leaving the residuum.

Oils which emit inflammable vapours below 150°, shall not be regarded as oleonaphthas ; but, in the case of a mixture made in order to elude the duty fixed by No. 23, this duty shall be applied in accordance with Section 21 (*c*) of Disposition IV.*

* "Disposition IV." is here printed as Appendix I.

Note to Nos 26 *and* 28.—Glass of the natural colour of the component paste, which colour, therefore, is not due to the addition of any colouring substance, shall be regarded, for the purpose of tariff classification, as uncoloured glass.

(4) The rubbing necessary to remove mould marks shall not be regarded as cutting.

(5) Glass strengthened with iron wire, and glass ribbed, frosted, or with relief work, of a thickness of from 4 to 12 mm., shall pay duty under No. 31, and that of greater thickness under No. 30.

(6) Frames of mirrors shall be dutiable according to kind, if the duty applicable thereto is greater than that applicable to the mirrors.

(7) Only bricks, squares, and tiles of baked earth or clay, rough, such as are employed in the construction of walls, furnaces, &c., are included in this number.

(8) The term "jewellery" or "ornaments" includes all small articles, whatever their standard of fineness, intended generally for the adornment of the person. In clearing finished articles, including jewellery of gold, silver, or platinum, filled with mastic, a reasonable tare allowance shall be made for such mastic.

The term gold or silver ware (*vajilla*) includes writing, toilet, and other domestic utensils, articles for the service of churches, and all large articles serving as ornaments in houses. In clearing wares (*vajilla*) not entirely composed of gold, silver, or platinum, a reasonable deduction shall be made from the total weight for the weight of the other materials, which shall be dutiable under the appropriate tariff numbers.

(9) In order to distinguish gilt articles, they shall be rubbed with warm alcohol, and then tried with a drop of nitric acid. If the articles are varnished, the varnish disappears with the alcohol, and the nitric acid takes effect; if they are gilt, they are not affected by the alcohol or the nitric acid. Silvered articles are to be filed sufficiently to discover under the surface plating the colour of the principal metal; then, if a portion of the plated metal is dissolved in nitric acid, the silver, should any exist, is precipitated on the addition of hydrochloric acid, chloride of silver being formed, soluble in ammonia, and having the other properties of this substance.

(10) By "iron in rough bars" (*tochos*) is understood rough wrought iron in lumps or prisms, and rolled iron or iron in any other form containing dross or slag. Wrought iron containing dross has an unequal and rough surface. Wrought iron in lumps or prisms, not containing dross, will pay duty as iron in bars. In cases of doubt, this class of iron will be submitted for examination to the "School of Mines," which will determine its classification.

(11) In order to be dutiable under this number, articles must be incapable of serving any other purpose than that of being cast in iron or steel works.

Railway rails shall not be required to exceed 1 metre in length.

(12) Iron bars can be discriminated from iron plates or sheets by the fact of the latter having their edges trimmed, while the bars retain their rough edges resulting from the action of the rolling-mill.

(13) In polishing sheet iron, it is first washed in a solution of sulphuric acid to remove the oxide of iron, and then passed through hard polished cylinders. Common sheet iron may be distinguished from polished sheet iron by scales of oxide of iron detaching themselves when one of the corners is doubly bent; this does not occur with polished sheet iron.

(14) For the application of Nos. 63 and 64 of the Tariff, the minimum thickness of the tube walls will be taken.

(15) Rough pieces of iron or steel, neither turned, adjusted, nor polished, even if intended for machinery, shall pay duty under Nos. 68–71, according to weight, except those pieces which, though presenting the same characteristics, are specially classified in other numbers.

(16) Wheels weighing less than 100 kilogs., for railway and tramway carriages and waggons, shall be dutiable under No. 76.

When wheels are presented in parts, they shall be dutiable, provided they be complete, under No. 75 or 76, according to their weight; but if they are not complete, they shall be dutiable under No. 76.

(17) By "wire" is understood any metal thread, whatever the shape of its transverse section may be, which can be passed through the English gauge; when the section is not cylindrical the number of the Tariff embracing the smallest diameter of the section shall be applied.

(18) The number of threads in the case of articles dutiable under Nos. 97 and 98 is half the sum of the warp and weft threads of the gauze.

Note to Nos. 100, 101, *and* 102.—The thickness of screws and bolts shall be that at the thickest part, where the wire has not been filleted.

Note to No. 122.—All needles for sewing and embroidering whose length and thickness in their maximum diameter does not exceed 6 cms. and 1mm., respectively, are included under this number.

(19) Kitchen knives, scissors for use in arts and trades, and needles for sewing more than 6 cm. long, and of a maximum diameter of more than 1 mm., are included under No. 117.

(20) Unfinished parts of side-arms and fire-arms shall be dutiable according to kind and condition.

By unfinished parts is understood those parts not smoothed and wanting filing.

(21) Metallic alloys into which copper enters in less proportion than 2 per cent. of the weight of the article are not considered as alloys of copper. Such alloys shall pay duty according to the tariff numbers to which they correspond, leaving the copper out of account.

(22) Metallic alloys into which aluminium, nickel, or cobalt enters in less proportion than 2 per cent. of the weight of the article, are not regarded as alloys of aluminium, nickel, or cobalt respectively. Such alloys shall be dutiable according to the tariff number to which, leaving the aluminium, nickel, or cobalt out of account, they correspond.

(23) In accordance with the Law of the 5th July, 1892, the Customs will mix 1½ per cent. of wood tar or petroleum with all cotton or rape-seed oil imported. The cost of the materials used for denaturalising these oils will be borne by the importer.

(24) Products with alcoholic base are subject, in addition, to a tax of 50 pesetas per hectolitre of liquid, whatever may be the proportion of alcohol, in accordance with the provisions of Art. 18 of the Alcohol Tax Regulations of 7th September 1904.

(25) The colours included in this number are those composed of a metallic base, which are used mixed with oil or with turpentine, and are generally insoluble in water, alcohol, or ether; they are rarely crystallised, and are almost always in powder or lumps, such as white lead, chrome yellow, vermilion, Prussian and cobalt blue, English green, and "parrot" (*papagayo*).

(26) The colours included in this number are those known as artificial, or organic products into which metallic substances rarely enter; they are generally crystallised; are soluble in water, alcohol, or ether; and are employed in dyeing and printing, with or without mordant, more than in painting, such as picric acid, aldehyde green, English violet, rosaniline and its salts, naphthaline colours, artificial alizarine, &c.

(27) In the application of these rates of duty, it is to be understood that the paste must be damp; and that when colours are imported in lumps completely dry they must pay duty under No. 199.

(28) Products included in this number shall be dutiable hereunder, even if imported in capsules.

(29) This product is subject, in addition to the Customs duty, to a consumption tax of 0·04 pesetas per kilog., in accordance with the Law of March 18th, 1900.

(30) The products or substances included in Nos. 237 to 241 shall be examined by the pharmaceutical inspectors who, with the Customs Officials, will attest the declarations in the following form: "The goods cleared are as expressed in the declaration, and are (or are not) admitted to importation by virtue of their formulas having been published (state where), or their composition having been ascertained by analysis made by . . ."

(31) All medicinal wines, whether containing natural or added sugar or not, are included under this number.

(32) Saponified greases, even those imperfectly saponified, and soaps of any degree of purity, unperfumed, are dutiable under this number.

(33) By "explosive compounds" are understood not only dynamite, under any of its different formulas or compositions, but also fulminants, smokeless and white powders, and in general any explosive preparation which cannot be regarded as ordinary sporting or mining powder. Favier explosives, commonly called *nitramites*, are considered as explosive compounds.

To determine the duty payable on caps of all kinds for mines, each 1,000 caps shall be taken as equivalent to 1 kilog. of explosive compound. As regards miners' fuses, 200 metres (20 rolls equal to 1 bundle) shall be considered as equivalent to 1 kilog. of mining powder.

(34) Art. 3 of the Law dated June 10, 1897, authorised the Government to grant a monopoly for the manufacture and sale of gunpowder and explosives. By Royal Decree of July 31, 1897, this concession was adjudicated for a term of twenty years to the *Sociedad Union Española de Explosivos*, whose head office is at Bilbao, and the terms of the Contract were set out in Royal Ordinance of September 1, 1897. The clauses relating to the application of the tariff are the following:

1st. The concessionnaire Company or its duly authorised representatives shall, from and after this date, be alone entitled to manufacture and sell in the Peninsula and adjacent Islands, and import from abroad, gunpowder and explosives, subject to the exceptions referred to in sections 16, 28, and 29 of the conditions of monopoly dated June 12, 1897.

The exceptions referred to apply to gunpowder and explosives intended for the War and Marine Departments and to those hereinafter enumerated.

5th. So long as the Company does not manufacture sporting powder similar to the foreign powder marked F., F.F., F.F.F., and T. B. Diamond, white "Ambite Schulze" powder and the like, private persons are allowed to import the same in boxes of ¼ and ½ kilogramme each, as well as cartridges loaded therewith and caps for the latter. Nevertheless these products can only be withdrawn from the Custom-house of arrival after discharging the duties provided in the tariff, and paying to the concessionnaire Company the royalties mentioned in section 16 of the above-stated conditions of monopoly, at the following rates, namely:—

	Pesetas.
For every ¼ kilog. box of black powder of above marks	1·35
" " " white " "	2·85
" ½ kilog. " black " "	2·75
" " " white " "	5·75
" 100 cartridges loaded with black powder of above marks	3·50
" " " white " "	6·50

(35) To ascertain the number of a cotton yarn according to the English system, any number of metres of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (the weight in centigrammes per metre of No. 1 single cotton yarn), and the product is to be divided by the weight in centigrammes of the length of yarn tested. The quotient multiplied by the number of threads will give the corresponding English number, to which 7 or 10 per cent. is to be added in the case of yarns of more than one thread, according as the yarn is only twisted, or twisted and dyed.

(36) The number of threads is to be determined by taking half the threads contained in a square of 6 millimetres, counting both the weft and the warp. The instrument known as the "thread counter" is to be employed for this purpose.

(37) Ribbons and tapes over 5 cm. wide shall be dutiable as the corresponding tissue. In the case of haberdashery (trimmings) wound on boards of wood, paste, or similar material, 10 per cent. shall be deducted from the net weight.

Note to No. 373.—Haberdashery of wool with admixture of vegetable fibres, which contains less than 40 per cent. of wool, shall be dutiable under No. 304 or No. 335 of the Tariff, according to the nature of the vegetable fibres present in the mixture.

(38) To ascertain the number of the yarn any number of metres of yarn may be taken, and this number is to be multiplied by the factor 165 (the weight in centigrammes per metre of No. 1 yarn), and the product is to be divided by the weight in centigrammes of the sample tested; the quotient gives the number of the yarn.

(39) Jute thread twisted, of one strand, whose thickness is equal to or less than No. 1 English, shall be regarded as jute yarn, and thread of greater thickness as twine.

(40) Wool which, after being washed with sulphide of carbon, is found to have lost more than 30 per cent. of its weight, will be regarded as unwashed wool.

(41) By waste of woollen and worsted yarns (*barbas de estambre*) is understood the waste of yarns used in the manufacture of woollen tissues.

(42) Silk, the filaments of which are less than 20 centimetres in length, is considered as waste silk.

Note to No. 394.—Trimmings containing less than 40 per cent. of silk shall not be regarded as silk trimmings, and shall be dutiable according to the proportion in which the other textile fibres enter into the mixture.

Galloons and ribbons of silk up to 5 cms. wide with admixture of other textile fibres shall be dutiable under No. 394 whatever be the quantity of silk they contain.

(43) This number only applies to paper pulp perforated in such a manner that it can be used for no other purpose than the manufacture of paper or pasteboard. When the pulp is not perforated, the Customs will cut the sheets, at the expense of the importer, so that it may not be utilised for any other purpose. Pulp not perforated is dutiable as common pasteboard.

Note to Nos. 401 *and* 402.—Paper weighing less than 20 grammes inclusive per sq. metre shall be regarded as paper for wrapping fruit; paper of greater weight shall be dutiable under No. 401.

(44) In order that strips of paper may be dutiable under No. 408, the breadth of the strips must not exceed 18 mm. Strips of greater breadth shall be dutiable under the number in which the paper, according to kind, is included.

(45) The bindings shall be dutiable separately, according to kind.

(46) The authors or publishers of works in Spanish, printed abroad, are the only persons who may, on payment of duty, introduce the same into Spain fifteen days after a bibliographic notice has been published in the "Gazette" by the Ministry of Public Works (*Fomento*). This notice once published is sufficient to authorise subsequent importations, except in the cases of distinct editions or of copies which do not accord in some detail with the notice published, a new authorisation being necessary in such cases. Periodicals printed abroad in the Spanish language do not require previous authorisation for their introduction into Spain.

(47) Postcards are included under this number, but illustrated postcards shall be dutiable under No. 418.

(48) Boxes of pasteboard lined with paper, which serve for packing handkerchiefs, shirt-fronts, buttons, tissues in the piece, and other similar articles, are free of duty in accordance with Disposition 5th.*

(49) Slabs of marble, for furniture, if imported separately from the articles to which they belong, are dutiable under No. 3 of the Tariff.

(50) All working effected by machine or by centring-chisel constituting an ornamentation, whether carried out directly on the article of furniture or made separately and applied afterwards, shall be regarded as carving.

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* "Disposition 5th" is here printed as Appendix II.

(51) Wood destined for the manufacture of wood pulp for paper-making is dutiable under No. 451 if the following conditions are fulfilled :—

(1) That the wood is of pine or fir.

(2) That it is imported in pieces, with or without bark, of one metre in length, and that it has not been worked by hand in any way.

(3) That the importers are manufacturers of wood pulp for paper-making.

(4) That the local authorities duly certify that the wood has been used in the manufacture of pulp, cardboard, or pasteboard. Importers must enter into a bond for the payment of the difference of duty between Tariff Nos. 429 and 430, the bond to be cancelled on presentation to the Customs of the certificate mentioned above.

(52) The standard height of horses, &c. is 1.47 metre, measured with a tape from the hind part of the left front hoof perpendicularly up to the highest part of the withers.

(53) Cows giving milk and those evidently in calf are included under No. 472.

(54) Cattle more than one year old shall be dutiable under this number; others, under Nos. 472 or 473.

Note to Nos. 468, 469, *and* 474.—To determine the age, the cattle shall be examined by a veterinary surgeon, who shall deliver a certificate accordingly.

(55) Lard with waste of food, called kitchen refuse, is included in this number, provided it has been denatured by adding 1 per cent. of its weight of caustic soda.

(56) Piano cases, strung, shall pay as pianos, though they be not imported with all the pieces which together constitute that instrument.

(57) All clocks furnished with an alarm bell or other warning apparatus, and not running longer than 48 hours, are considered as alarm clocks, whether having one mechanism for the dial and alarm, or separate mechanisms for each.

(58) Cases, stands, glass covers, and other accessories, including those belonging to alarm clocks, are dutiable as manufactured articles of the material of which they are composed.

When clock-works are imported within cases, on stands, &c., and the importer does not wish to separate them for the assessment of duty, the works and the dial will be reckoned as weighing 500 grammes in the case of alarm clocks, and 2 kilogs. in the case of wall and table clocks.

(59) Cable or wire, uncovered, shall be dutiable in accordance with the tariff number under which the wire, by reason of its kind and condition, is classified.

(60) By agricultural machinery, dutiable under No. 538, shall be understood the machinery employed by farmers and agriculturists for preparing the ground, gathering the crops and cleaning them, and also machinery used for crushing grapes and olives.

(61) The motors of agricultural machinery and hoisting machines shall be dutiable under No. 538, provided the importer affords proof that the motors are destined exclusively for use in agriculture.

(62) Landlords and tenants who at present enjoy the advantages of the Law of June 3rd, 1868, shall pay on implements, instruments, and machines intended exclusively for agricultural purposes, an import duty of 1 peseta per 100 kilogrammes. For this purpose, however, the importer will undertake to pay the higher tariff rates unless, within a reasonable time to be fixed by the Customs, he produces a certificate signed by the Mayor of his locality specifying the denomination, class, and weight of the agricultural implements, instruments, and machines employed on the respective estates, together with a further certificate from the proper authorities to the effect that the estate in question is in enjoyment of the privileges of the aforesaid law. If he fails to produce these two documents, he shall pay the full duties provided in the Tariff.

(63) For the definition of parts of machinery, the following rules will be observed :—

1st. A separate piece of a machine is understood to be any article not expressly specified under some heading of the Tariff, which by its shape and the condition in which it is presented for clearance, though not completely finished, can only be used, and can only be considered as destined, for a machine, which, if finished, would pay under one of the headings of the Tariff referring to machinery.

2nd. Tubes, bars, axles, screws, sheets, plates, boiler bottoms, wire, and other articles expressly tariffed, must pay duty accordingly, even though they be destined for machinery.

3rd. In order that hose pipes, filters, and cloths, or blankets of wool, cotton, or other textile fibres employed in manufacturing processes, may be dutiable as machinery, evidence as to the industry or factory for which they are destined must be produced.

4th. Tools, implements, and utensils employed in the arts and in industry cannot be considered as detached parts of machinery, and must pay duty according to the materials of which they are composed.

(64) Separate parts of copper or copper alloys combined with other materials shall also be dutiable under this number, provided that the copper or copper alloy predominates in weight.

(65) The duty fixed by this number shall be applicable to the machines in the condition in which they are presented for clearance, *i.e.*, including the weight of the stands, tables, or supports on which they are fixed.

(66) When carriages comprised in this group are presented for clearance without axles, wheels, or other accessories, they will be charged with duty as complete carriages.

Note to Nos. 571-2.—In order to determine the weight of the frames of the carriages mentioned in Nos. 571-2, 200 kilogs. shall be deducted from the total weight of the carriage in the case of No. 571, and 100 kilogs. in the case of No. 572.

(67) The duties on ships include the anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, cordage, sails, and masts and spars, necessary for the manœuvres and safety of vessels, with due regard to their class. Spare masts and spars, cordage, and sails, in accordance with the requirements of the vessels, will also be admitted free of any further duty. This rule will also apply to carpetings, glass, earthenware, lamps, fixtures, furniture, and other articles of comfort or luxury destined exclusively for the cabin service or for the use and defence of the vessels, in quantities proportioned to the class and destination of the same. Spare parts for steam vessels are also included. When the Customs authorities are in doubt as to whether parts for ships which are claimed to be spare parts are or are not in accordance with the regulations, they shall require from the proper Marine authority a certificate specifying the quantity and nature of the parts which, having regard to the class of the vessel they are intended for, should be regarded as spare parts in accordance with the regulations. When the articles referred to in this note do not meet the requirements indicated, they will pay the duties fixed in the respective numbers of the Tariff.

(68) Duties on steam vessels are to be levied on the total measurement tonnage, and no separate duty is to be levied on the machinery, which is to be considered as an integral part of the vessel.

As a basis for the Tariff clearance of ships introduced from abroad the certificate of tonnage measurement may provisionally be used, which, in conformity with Article 28 of the Regulations of the 2nd December, 1874, and the Royal Order of the 12th January, 1876, has to be delivered to the Collector of Customs with the *visa* of the Commandant of Marine.

The interested parties must present to the Customs authorities a certificate of the Commandant of Marine stating that the certificate of measurement has been approved by the Inspector, in accordance with Articles 29 and 32 of the said Regulations ; and it is to be understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted in the declaration or other document.

Spanish ships lengthened in foreign dockyards must, on their return to Spain, pay duty on the additional tonnage.

Spanish vessels refitted with engines abroad, when it is impossible to ascertain the weight of the new machinery, will pay a duty of 28 pesetas per indicated horse-power. Boilers and accessories thereof, funnels, tubes, &c., refitted abroad, will pay 14 pesetas per each square metre of heating surface.

For other repairs done to such vessels in foreign ports, duty shall be paid on the materials employed.

(69) Vessels having their holds and covered spaces arranged to receive merchandise of any kind, even though with quarters for one passenger to each 150 tons of the vessel's total tonnage, shall be denominated *cargo vessels.*

(70) Vessels having their holds and covered spaces arranged to accommodate passengers and any kind of goods shall be denominated *cargo and passenger vessels.* The quarters for passengers of all classes in this kind of vessel shall not be capable of accommodating more than 20 passengers to each 100 tons of the vessel's total tonnage.

(71) Vessels which are principally arranged for the accommodation and transport of passengers of all classes, but which, notwithstanding, may carry cargo corresponding to the capacity of their holds and other unoccupied spaces, shall be denominated *passenger vessels.* The quarters for passengers shall be sufficiently spacious to enable the vessel to carry at least 20 passengers to each 100 tons of the total tonnage of the vessel.

Note to No. 586.—The operation of breaking up shall be certified by the Customs Administrator of the port in which that operation takes place, which port shall be the port at which the vessel enters, or the port in which the breaking up is authorised by the Customs Department.

(72) In order that *oysters for breeding purposes* be dutiable at the rate established, it is necessary that the weight of each 1,000 oysters shall not exceed 28 kilogs.

(73) To determine whether products presented for clearance are flour or groats, a sample will be placed in sieve No. 80 (silk tissue with thirty orifices to a linear centimetre) ; if the product passes through this sieve it will be considered as flour, if not, as groats. Mixtures of flour and groats containing less than 5 per cent. of groats will be considered as flour.

(74) The fruits included in this number are those destined for distillation.

(75) In pursuance of the Law of the 5th July 1892, the Customs will carefully examine all olive oil introduced, and if such oil be found to contain an admixture of cotton-seed oil, or other fats, they will mix with it 1½ per cent. of wood tar or petroleum, in order to render it unfit for consumption. The cost of the materials employed will be borne by the importer.

(76) In virtue of the Law of the 19th July 1904, and Art. 18 of the Regulations of the 7th September 1904, alcohol, spirits, liqueurs, and industrial products having an alcoholic base, are, when imported from abroad, subject to a tax of 50 pesetas per hectolitre, whatever may be their strength ; and this tax is to be paid to the Customs, in addition to, and in one amount with, the import duty proper, but is to be brought to account separately in the Custom-house records.

Wines and other alcoholic beverages, of over 15 degrees strength, are, when imported from abroad, subject to a tax at the rate of 0·50 pesetas per litre of liquid.

The strength of wines and alcoholic beverages is to be calculated at the temperature of 15 degrees Centigrade, Gay-Lussac's centesimal alcoholometer and Salleron's still being used.

Ethylic alcohol, even if impure, is dutiable under No. 627.

(77) Bran which, on being passed through sieve No. 150 (60 orifices to the linear centimetre) is shown to contain more than 5 per cent. of flour, is dutiable as flour.

(78) Milk preserved with the addition of other substances shall be dutiable under No. 641, if it does not contain sugar, and under No. 643, if it does contain sugar.

(79) Honey and molasses imported from abroad shall be analysed to determine whether they contain added alcohol, in which case the duties on alcohol are to be paid.

Two samples will be taken of all honey or molasses presented for clearance, and these will be placed in two flasks, which are to be sealed; the labels of the flasks are to be signed by the importer and the Customs officials, and one of the samples is to be sent to the Director-General of Customs for analysis.

The declared Tariff number is to be applied, and duty levied immediately.

The importer will be bound by the results of the analysis, and the clearance will not be considered final until the result of the analysis is known.

(80) Sword-sticks will pay the duty fixed for foil blades, in addition to the duty applicable to the sticks themselves.

(81) For the purposes of the gunpowder and explosives monopoly, 1,500 caps for central-firing cartridges for the standard army gun are to be regarded as equivalent to 1 kilogramme, and 10,000 caps for central-firing or other cartridges for shot guns or revolvers as equivalent to 1 kilogramme.

The duty on 1 kilogramme of sporting powder shall be levied for each 250 ordinary cartridges for sporting guns, or for each 500 cartridges for revolvers.

(82) By "waterproof tissues" is to be understood those tissues which are coated on one or both sides with india-rubber, as also those saturated inside with this material.

Other impermeable tissues, into the composition of which india-rubber does not enter, shall be dutiable according to those tariff numbers under which they fall by virtue of their quality and condition.

Note to Nos. 684-5.—Oilcloth and waxcloth weighing 12 grammes or more per square decimetre shall be dutiable under No. 684; those weighing less, under No. 685.

(83) Felt hats will be considered as trimmed when they have more hand work than is indispensable to shape the crown.

Note to Nos. 2 *and* 3 *of the Export Tariff.*—When rags of different materials are presented for clearance mixed, they shall be dutiable under No. 2.

Appendix I.

Classification of Goods not specially mentioned in the Tariff of Import Duties.

1. Articles of metallic gauze shall pay the duty applicable to the gauze, according to kind, with a surtax of 50 per cent. of that duty.

2. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the highest duty.

3. Cotton yarns for weaving, unbleached, twisted, of two strands, shall pay the duty applicable to the finer strand, with a surtax of 20 per cent.

4. Cotton yarns for weaving, unbleached, twisted, of three or more strands, shall pay the duty applicable to the finest strand, with a surtax of 25 per cent.

5. Cotton yarns for weaving, bleached, glazed, or dyed, shall pay the duties applicable to the unbleached yarns, according to the number of strands, together with a surtax of 30 per cent. on the duty on the yarn when single.

6. Dyed yarns and thread of wool or hair shall pay the duty applicable to the corresponding undyed yarns together with a surtax of 20 per cent.

7. The warp of tissues is to be considered as the totality of the threads which lie in the direction of the length of the tissue, whether they form the foundation of the same, or whether they have been added in order to form designs on the surface or to give the stuff more body, even though such threads may be cut or present breaks of continuity. The weft shall be considered as the totality of the threads which lie in the direction of the breadth of the tissue, and combine the same conditions of helping to form patterns, or to add to the body of the stuff.

8. Tissues with the warp or the weft of cotton but with a mixture of cotton and other vegetable fibre in the other part of the fabric, shall be dutiable as cotton tissues.

9. Tissues with the warp or the weft of hemp, flax or ramie, but with a mixture of the same and other vegetable fibres in the other part of the fabric, shall be dutiable as tissues of hemp, flax, or ramie.

10. Tissues composed of vegetable fibres and tissues of wool or hair, containing in the warp or weft silk or floss silk threads, shall not be regarded as tissues mixed with silk, when the weight of the threads of silk or floss silk does not exceed 5 per cent. of the total weight of the tissue. If the weight of such threads does exceed 5 per cent., the tissues shall be dutiable as tissues of mixed silk.

11. Tissues, the warp and weft of which are composed of threads of vegetable fibres and silk, or of threads of wool or hair and silk, shall be dutiable as tissues of vegetable fibres or of wool or hair, when the weight of the silk on both sides of the stuff does not exceed 5 per cent. of the total weight of the tissue. If the admixture of silk exceeds 5 per cent., but does not exceed 10 per cent., the tissues shall be dutiable as mixed silk tissues, according to Nos. 391 to 393 of the tariff; if the admixture exceeds 10 per cent., they shall be classed under Nos. 383 to 388, according to kind.

12. Tissues, the warp of which is composed of silk and the weft of cotton or other vegetable fibres mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, according to kind, whatever be the proportion of silk in the weft. The same rule shall hold when the weft is entirely composed of silk and the warp is of mixed silk.

13. The same rules shall be observed for the classification of tissues of wool and cotton, when the woollen threads form only part of the weft or of the warp or of both, or when they form the entire weft, or entire warp, and likewise occur in the other part of the tissue, whatever be the proportion of wool entering into the mixture.

14. Tissues composed of threads of three different materials shall be dutiable as follows :—

Warp or Weft.	Weft or Warp.	Shall be regarded as
Cotton threads - -	Threads of flax or hemp and other vegetable fibres.	Tissues of flax or hemp.
Threads of vegetable fibres	Threads of vegetable fibres and wool or hair.	Tissues of vegetable fibres mixed with wool.
Ditto ditto -	Threads of vegetable fibres and silk.	Tissues of vegetable fibres mixed with silk.
Ditto ditto -	Threads of wool and silk -	Ditto ditto.
Threads of wool or hair -	Threads of two or more vegetable fibres.	Tissues of vegetable fibres mixed with wool.
Ditto ditto -	Threads of vegetable fibres and wool or hair.	Tissues of wool.
Ditto ditto -	Threads of vegetable fibres and silk.	Tissues of wool mixed with silk.

Warp or Weft.	Weft or Warp.	Shall be regarded as
Threads of silk - -	Threads of different vegetable fibres.	Tissues of vegetable fibres mixed with silk.
Ditto - -	Threads of vegetablo fibres and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton and flax or hemp.	Threads of flax or hemp and other vegetable materials.	Tissues of flax or hemp.
Threads of vegetable fibres and wool or hair.	Threads of vegetable fibres and silk.	Tissues of wool mixed with silk.
Ditto ditto -	Threads of vegetable fibres, wool and silk.	Ditto ditto.
Threads of vegetable fibres, wool and silk.	Ditto ditto -	Tissues of silk.
Threads of cotton and floss silk.	Threads of wool and floss silk -	Tissues of floss silk.
Threads of wool - -	Threads of wool, cotton and silk.	Tissues of silk mixed with wool.

When in the mixed part (warp or weft) of tissues composed of three or more different materials, the threads of the material dutiable at the highest rate do not exceed 10 per cent. of the total weight of the tissue, such threads shall be left out of account in the assessment, and the tissues shall be dutiable as tissues with admixture of the other materials present.

15. Knitted tissues of vegetable fibres, which contain up to 10 per cent. of silk or wool, shall pay duty as unmixed tissues ; those containing more than 10 per cent., as knitted tissues of wool or silk. Knitted tissues of wool containing more than 10 per cent. of silk shall be dutiable as knitted tissues of silk.

16. Tulles and lace edgings shall pay duty according to the material forming the ground, and should this material be mixed, according to the material predominating in the entirety.

17. Shawls with fringes shall pay, including the weight of fringes, according to the number under which the tissue is classed.

18. Tissues embroidered by hand or machine, not on the loom, shall pay duty according to kind, and, in addition, a surtax equal to the duty if the embroidery be in lock stitch, and a surtax equal to 50 per cent. of the duty if the embroidery be of other kinds.

19. Tissues with admixture of metals or embroidered with metals shall pay the duty applicable to the tissue, with a surtax of 50 per cent.

20. Body linen, whether completely finished or simply basted or hemmed, shall pay on its total weight the duty applicable to the tissue of which it is composed, and, in addition, a surtax equal to that duty, if the goods pay according to the first tariff ; or, if the second (conventional) tariff be applicable, a surtax of 50 per cent. of the duty.

Clothing made up or simply basted shall be dutiable with surtaxes of 150 and 75 per cent., respectively, of the duty applicable to the exterior tissue, except when it is lined wholly or in part with fur, in which case it shall be dutiable without surtax under No. 492.

As regards clothing and body linen, both embroidered and made up, the surtaxes shall be levied on the duties applicable to the embroidered tissues.

Articles of clothing made of knitted tissues are exempt from the surtaxes and shall pay duty according to the respective tariff number, without any increase, on condition, however, that they have no tailor's or dressmaker's work upon them ; in such case they will be subject to the surtaxes for making up mentioned in the preceding paragraphs.

21. The duty on articles composed of two or more materials shall be levied according to the following rules :—

(*a*) In cases not provided for in the tariff, and when the valuo of the article is determined by the exterior material, the classification shall be made according to the number corresponding to that material.

(*b*) Articles which, by reason of their nature and application, are composed of two different materials, as, for instance, tools, shall be dutiable according to the material predominating in weight.

(*c*) When the mixture of different materials has been made in order to evade the payment of the duties fixed by any particular number of tho tariff, as, for instance, a mixture of flour and bran, of earths and a soluble chemical product, the highest duty applicable to the article containing them shall be levied.

22. Whenever the Administration is in a position to prove that, with a view to ovading payment of the duties provided in any number of the tariff, parts of any article or object are presented separately at the same or different Custom-houses by one or several persons, the duties payable on the complete article or object shall bo levied, without prejudice to the surtax chargeable under section 6 of Art. 306 of the Regulations.

23. Window glass, included under Nos 31 to 33, shall pay, if it is coloured, in addition to the duties leviable under those numbers, a surtax of 25 per cent. on those dutics.

Appendix II.

Packings and Receptacles.

1. By "packing" or "receptacle" is understood that which contains merchandise. Packings and receptacles may be either interior or exterior. *Exterior* packing is that which is visible when the parcel is unopened; *interior* packing is that which contains the merchandise and is placed within the exterior packing.

2. Packing cloth, matting, and paper wrapped round boxes or cases, bales, or other packages, as also double sacks, shall be regarded as forming part of the exterior packing.

3. Boxes or cases of cardboard, metal, and wood, and wrappings of paper, straw, or wood-shavings, in immediate contact with the merchandise, shall be regarded as interior packing.

4. Merchandise shall pay duty on its gross weight, on its net weight, or on its weight after deducting the official tare indicated in the footnotes.

Merchandise distinguished by the addition of the letter *g* to the proposed rate of duty stated, is to pay duty on its gross weight, *i.e.*, including the weight of all packings, except in the cases provided for in paragraph 11 below.

Merchandise not specially distinguished shall pay duty on its net weight. For tariff purposes, net weight shall mean :—

First.—The weight of the merchandise, including the wrappings of paper, straw or wood shavings with which it is presented for clearance ;

Second.—The weight of the merchandise including the boxes or cases which constitute the ordinary receptacle of the same and in which it is sold retail, such as instruments for use in science and art, toys, pens and other similar articles.

5. Superior cases and boxes, not of the kind mentioned in the preceding paragraph, shall be dutiable under the numbers of the tariff corresponding thereto.

6. The following shall be duty free, their weight being specified in the Customs appraisement documents :—

(*a*) Common boxes of cardboard or wood, and straw, wood shavings, saw-dust and paper clippings employed to dispose goods properly within the receptacles.

(*b*) The cardboard or paper wrappings of shirt fronts, the paper in which shawls of silk gauze are wrapped, the paper placed between sheets of real or imitation gold leaf, and the paper coverings of gold, silver, or platinum articles.

(*c*) Rollers, boards and cards round which tissues and stuffs (including metallic gauze), oil cloth and trimmings are wound ; reels, cards and spools of cardboard on which yarns and threads are wound ; and cards to which buttons and other articles are affixed.

7. In the case of cotton and linen threads on wooden reels a deduction of 30 per cent. of the weight will be made, on account of the reels only ; a deduction of 45 per cent. in the case of silk and floss silk thread in the like condition ; and a deduction of 25 per cent. in the case of perfumery contained in flasks or jars which are themselves contained in cardboard or wooden boxes.

8. Pipes and barrels containing merchandise other than that paying duty on gross weight, the receptacles of alkaloids and salts thereof, of fine biscuits, of spirits, liqueurs, beer, cider, wines and mineral waters, shall be dutiable under the tariff numbers corresponding to the materials of which they are composed.

9. Sacks and bags containing goods dutiable according to net weight, shall pay 0.10 pesetas each.

10. When in one and the same exterior packing goods dutiable according to gross weight together with other goods dutiable according to net weight are imported, duty shall be paid on the gross weight of the whole parcel if the weight of the goods dutiable according to net weight does not exceed 10 per cent. of the total ; otherwise duty shall be paid on the net weight.

11. When the packing or receptacle of goods is subject to a higher duty than the goods themselves, is not the customary packing or receptacle, and may be used for other purposes, such packing or receptacle shall pay the duty corresponding thereto.

12. The tare percentage assigned to merchandise (as indicated in the footnotes) shall be deducted from the total gross weight, except in the following cases :

When the parcels contain goods not subject to legal tare in a quantity greater than 10 per cent. of the gross weight, in which case all the goods contained in the parcels shall be dutiable according to the net weight of each kind.

When goods subject to different tare or to different duties are contained in one parcel. In such case the goods shall pay duty according to their net or dutiable weight.

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